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THE

YEARLY JOURNAL OF TRADE, 1837-8:

COMPRISING

LAWS OF CUSTOMS AND EXCISE.
TREATIES AND CONVENTIONS WITH FOREIGN POWERS.
TARIFFS OF UNITED KINGDOM, RUSSIA, MONTE VIDEO, &c.
PARLIAMENTARY SPEECHES AND PAPERS.
PROCLAMATIONS, ORDERS IN COUNCIL AND OF GOVERNMENT BOARDS.
REPORTS OF LAW CASES.
TRANSLATIONS OF FOREIGN DOCUMENTS.
DUTIES OF LIGHTS, BUOYS, &c.
DOCK RATES, PILOTAGE, &c.
NOTICES TO MARINERS.
STAMP AND POSTAGE DUTIES.
DESCRIPTIONS OF FOREIGN ARTICLES OF MERCHANDISE.
EXCHANGES, MONEYS, WEIGHTS AND MEASURES.

A SKETCH OF THE ORIGIN AND PROGRESS OF TRADE,

AND

MISCELLANEOUS INFORMATION,

NOT TO BE FOUND IN ANY WORK BESIDES.

ACCOMPANIED BY A MAP.

THE STATUTES BROUGHT DOWN TO THE CLOSE OF THE SESSION OF PARLIAMENT, 1 *Victoria:* THE LAW CASES TO MICHAELMAS TERM; AND THE OTHER PARTS TO DECEMBER, 1837.

Under the special Sanction of Government.

EDITED BY CHARLES POPE,

COMPTROLLER OF ACCOUNTS IN THE PORT OF BRISTOL; FORMERLY PRINCIPAL SECRETARY TO THE CHAIRMAN OF THE BOARD OF CUSTOMS; AND COMPILER OF THE "IMPORT AND EXPORT GUIDE."

SEVENTEENTH EDITION.

"*The Harvest of the River is her Revenue, and she is a Mart of Nations.*"—Isaiah.

LONDON:
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ADDRESS.

TRIDENS NEPTUNI SCEPTRUM MUNDI.

VARIOUS are the Annuals of Politics, Arts, and Sciences; yet of Trade and Manufactures—the foundation of the Wealth of the Country—there is none save that of "The Yearly Journal of Trade." A fit medium, therefore, for diffusing knowledge of the general and important character now contemplated, is consequently much wanted.

Many are the Fiscal Regulations of which scarcely anything is known in the Commercial World. "The wonder," as remarked in the Edinburgh Review, "is, *not* that Merchants should sometimes calculate wrong, but that they should *ever* calculate right."

To obviate this state of things is the design of "The Yearly Journal of Trade."

The main points in view are, to give an *Annual Exposé of the State of Trade and Manufactures in general*,—

"To hold, as 'twere, the mirror up to *Commerce*,"

—to show Merchants and others the bearings of each case, that by comparisons they may ascertain the state of established Markets, and where to seek new ones. Ancillary to this are described whence and in what Ships—how manned and navigated—and in what packages Goods may be Imported—how Goods may be Warehoused—what Duties are to be paid—how Goods may be Exported—what Drawbacks and Bounties granted—also to supply a Synopsis of the other *British* and *Irish* Regulations touching Merchants, Ship Owners, Brokers, and all Persons concerned in Maritime Affairs—besides which, Translations of *Foreign Documents* of considerable importance to Commerce are occasionally introduced. Brief descriptions of the nature and uses of Foreign Articles of Merchandise, and some account of Exchanges, Moneys,* Weights, and Measures, are likewise supplied. So that the Trader, whether in this Country or Abroad, shall not need to seek elsewhere for information on these multifarious topics. Like the Alchymist, the Editor hopes he has separated the pure metal from the ore, and thus brought the whole into a comparatively small compass.

Although the Journal is intended primarily for the use of the Classes before-mentioned, still it is hoped that it may also be consulted with advantage by the Public Functionary, as well as by the Statesman and Legislator; in short, by every one who desires to be placed on a level with the best-informed persons on the Trade of the Country.

* In cases wherein no Returns have yet been received from Correspondents on the spot, the information on these matters has been derived from "*Tate's Modern Cambist*," as being the best book of the sort. Mr. Tate, it is understood, keeps a highly respectable Mathematical School at Liverpool.

1621281

The Editor has, on previous occasions, experienced the kind attentions of various Men in power, of all Parties, amongst whom he has the honour to enumerate, as one of his earliest Patrons, the Earl of Ripon,—also Lord Bexley, Mr. Goulburn, and Mr. Herries—former Chancellors of the Exchequer—but especially the present Chancellor, Mr. Spring Rice.

In London there are about a thousand Subscribers, in Bristol nearly seven hundred; altogether about Five Thousand.—Promises of support after the publishing of the Work have been very numerous.—Indeed, in every respect the Editor's most sanguine hopes have been surpassed. For the courtesy he has experienced from All, he begs to tender his grateful Acknowledgments. That this high and honourable support will continue to increase, the Editor cannot suffer himself for a moment to doubt, when he considers that he appeals to the Public as the humble Drudge—the Pioneer—to clear the Path through which they may extend their Commerce and increase their Wealth.

EXTRACT OF A LETTER WRITTEN BY ORDER OF THE

CHANCELLOR OF THE EXCHEQUER.

SIR, Downing-street, March 14, 1836.

I am desired by the Chancellor of the Exchequer to assure you that he entertains a very high opinion of the value of your works; and that he should have great pleasure in stating that opinion to any one who may, of his own accord, or at your suggestion, speak to him on the subject.

I have the honour to be, Sir,

Your obedient Servant,

C. Pope, Esq. (Signed) S. SPRING RICE.

*** The Publication has been considerably delayed, chiefly with a view to insert the new Treaty with the Peru-Bolivian Confederation, and other fresh and important matter, of which there will be found *abundance*. To this end the limits of the Journal have, at a very heavy expense, been greatly extended, without any increase whatever in the price originally fixed either for the Subscribers or the Public.

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OFFICIAL CORRESPONDENCE.

TO THE LORDS COMMISSIONERS OF HIS MAJESTY'S TREASURY.

Dec. 2, 1828.

My Lords,—With much deference I beg leave to lay before you the enclosed prospectus of a new edition of "The Merchant, Ship Owner, and Ship Master's Import and Export Guide,"* and to solicit the honour of your Lordships' patronage.

You will see, my Lords, that the work has been one of intense application for a series of twenty-two years; and that the information contained in it cannot be acquired from any other publication whatever.

I need not point out to your Lordships the close connection there is with the subject of my book and the causes of public wealth; nor need I crave encouragement for industry, because I am quite sure you will extend to me, as well as to others, due countenance and support.

Allow me, however, my Lords, to remark that, under your auspices, I should have no doubt of rendering my book useful to the nation, beneficial to the revenue, and creditable to the patrons.

I have the honour to be, &c.
Charles Pope.

TO CHARLES POPE, ESQ.

Treasury Chambers, Dec. 19, 1828.

Sir,—Having laid before the Lords Commissioners of His Majesty's Treasury your letter, dated the 2nd instant, enclosing prospectus of a new edition of "The Merchant, Ship Owner, and Ship Master's Import and Export Guide,"* I have it in command to acquaint you that my Lords will subscribe to your work, and desire to be furnished with twelve copies thereof.

I am, Sir, &c.
J. Stewart.

* Now "The Yearly Journal of Trade."

AUTHORITIES.

If there be one species of knowledge more essential to a merchant than another, it is that he should be acquainted with the various productions of the different Commercial Countries of the World, and of those which are in demand in them. And when ships are freighted and commodities sent abroad by those who are destitute of this elementary instruction, the wonder is, *not* that they should sometimes calculate wrong, but that they should *ever* calculate right.—*Edin. Review.*

In everything relating to manufactures and commerce we are on the eve of a new era. Millions of our fellow-creatures depend for their means of subsistence on the "onward movement," of this system. We cannot retrograde to the simple practices of by-gone days; hence we say, and maintain, that all the manufacturing and commercial nations of the earth must accommodate themselves in time to the circumstances of which we notify the advent, otherwise those who do not accommodate themselves, will be left behind, like the mile-stones on a road, which are or will be superseded by a railroad.—*John Bull*, May 7, 1837.

In the way that I shall now propound, the entire body and substance of the law shall remain, only discharged of idle and unprofitable or hurtful matter; and illustrated by order and other helps, towards the better understanding of it, and judgment thereupon.—*Lord Bacon.*

It is intolerable that the proclamations and orders in council were not formed into a book and bound; it is not to be supposed we can keep every Gazette.—*Lord Chief Justice Ellenborough.*

It were greatly to be wished that men of eminence and distinction, whose birth and fortune procure them an admission into the British senate, would employ a little more of their time in the cultivation of the science of commerce, so worthy of their greatest regard and attention.—*Dean Tucker.*

The knowledge of trade is of so much importance to a maritime nation, that no labour can be thought too great by which information may be obtained.—*Dr. Johnson.*

It is a lamentable truth, that while we have the means of conducting statistical inquiries with singular correctness, through the agency of our committees of parliament, the mass of information which is thus acquired, at an immense cost of time and money, is scarcely ever digested, systematized, and condensed, so as to be useful to the nation at large.—*London Magazine.*

CHARACTER OF THE FIRST EDITION.

From the summary view which we have taken of this work, it appears to contain the most important information relative to the nature and management of commercial concerns, and to present an interesting display of commercial regulations; and, under the impression which it has made on our minds, we can have no hesitation in saying, that it appears entitled to a place in the house of every merchant, ship-owner, or other person, in any respect connected with the maritime commerce and manufactures of the United Kingdom.—*Tradesman; or Commercial Magazine*, April, 1812.

Mr. Pope appears to us to have performed his task well; and to have compiled a volume which may be said to supply a good clue to the labyrinth of our Custom-house.—*Monthly Review*, Sept. 1812.

Whoever remembers the discussion which took place on Mr. Pitt's memorable plan for the simplification of the Duties of Customs, and the eloquent panegyric which Mr. Burke, though at that time in opposition, pronounced on the ability, perseverance, and skill of the Minister, in digesting such a system, and in rendering it intelligible to the plainest understanding, needs no further information respecting the vast difficulty and labour attending the accomplishment of such a scheme as that which Mr. Pope has perfected. Of the consequence of a plain, practicable, and intelligible abridgment of those complicated laws, in the execution of which so many thousands of the inhabitants of this commercial country are daily and hourly concerned, every man must be aware. It would be a matter of astonishment to us, that there is not one work which

affords this desirable information, if we were not fully sensible of the extreme labour and great skill requisite for so arduous an undertaking. Mr. Pope has not been discouraged by this consideration, and he has performed his task with great perspicuity, diligence, and talent.—*Antijacobin Review*, May, 1813.

CHARACTER OF THE SECOND EDITION.

A most valuable feature of this edition is the table of Bounties and Drawbacks on British Goods Exported, and which in itself renders this book of essential utility to the Merchant and Custom-house Agent. We can only repeat our high approbation of the manner in which Mr. Pope has executed his task, and we are convinced that the commercial world in general cannot fail to reap the most important benefits from his meritorious labours.—*Tradesman; or Commercial Magazine*, June, 1814.

This is a work of great labour, and no small difficulty. It presents, in as narrow a compass as possible, a mass of information that entitles it to a place in the counting-house, where it will be found useful as a book of reference, on innumerable occasions.—*Literary Panorama*, June, 1814.

CHARACTER OF THE THIRD EDITION.

In our number for September, 1812, we took sufficient notice of the first edition of this work, and gave our testimony to the success with which Mr. Pope had laboured to afford a clue to the labyrinth of our Custom-house Laws. The present edition contains considerable additions, relating chiefly to the Excise, the India Trade, and the Regulations under which the Warehousing System has of late years received so considerable an extension; comprising a great mass of materials in a more accessible form than any that we have seen on the subject.—*Monthly Review*, Nov. 1815.

In our opinion, Mr. Pope is deserving of great credit for his very laborious undertaking; it is a work that we feel pleasure and confidence in recommending, not only to Officers in the Navy, but likewise to Merchants and the Masters and Mates of Vessels in their employ; and also to the principal Officers attached to the Customs and Excise, in the outports and abroad; each of whom ought to possess a copy of this extremely useful publication.—*Naval Chronicle*, March, 1817.

CHARACTER OF THE FOURTH EDITION.

Altogether, this is the completest manual of Mercantile Law which has ever issued from the British Press; and the variety, extent, and accuracy of the information it contains, claims for it a place on the desk of every Mercantile Man, as well as every Officer of the Customs and Excise, throughout the British dominions.—*Literary Panorama*, Oct. 1818.

CHARACTER OF THE EIGHTH EDITION.

The utility of works of this kind is best exhibited negatively, by imagining the misery and mischief which may be consequent upon the want of them. No man can say that, unassisted, he can act prudently and promptly in mercantile transactions, if he is to ransack libraries and consult lawyers upon every multifarious occasion which occurs in the course of business. He may mistake or be cheated; and if he chooses to avoid either or both of these, he loses time which may be profitably employed. The only question then is this: Is the work so comprehensively and so accurately executed as to answer the indispensable purposes of utility and safety? We use the latter term, because modern acts of parliament are so clumsily composed, that an appearance of intelligibility and grammar in a compression of them may lead to a justifiable suspicion that the almost incomprehensible meaning of the original is not faithfully preserved*. We own, therefore, that the neatness, precision, and judgment of Mr. Pope have alarmed us; but as the work has passed through eight editions, and of course been put to most ample test, we have no right to doubt the accuracy of the chart which he has compiled to aid our navigation through these rocks and quicksands.—*Gentleman's Magazine*, May, 1823.

CHARACTER OF THE ELEVENTH EDITION.

This is indeed a volume which no Merchant, Statesman, or Legislator ought to be without.—*Literary Chronicle.*

We have looked into the work, with no small degree of national pride, as a record of the triumph of British enterprise in every corner of the world; and we award to Mr. Pope the high meed of having "done the State some service."—*Liverpool Kaleidoscope.*

As a book of reference, its usefulness extends to all classes of society engaged in mercantile pursuits. It is a Mercantile Magazine, stored with a great and multifarious mass of valuable information.—*London Weekly Review.*

Mr. Pope's Work is peculiarly valuable, from its containing all the Commercial Treaties and Conventions, which are not to be met with in any other work. It is, indeed, a volume which no Merchant, Statesman, or Legislator ought to be without.—*Literary Chronicle.*

CHARACTER OF "THE YEARLY JOURNAL OF TRADE."

The great merit of a Work of this kind must depend upon its accuracy, and the authenticity of the documents from which the information has been derived. Mr. Pope appears, as far as it is possible from a general inspection of his volume to form an opinion, to have executed his task with fidelity, and to have conferred a useful favour upon the Commercial men of his country.—*Times*, March 17, 1836.

* It ought not, however, to be expected, says Dr. Johnson, that the Stones which form the Dome of a temple should be squared and polished like the Diamond of a Ring.—*Ed.*

ABBREVIATIONS.

Whenever the several terms or expressions following shall occur in any Act relating to the customs or to trade and navigation, the same shall be construed respectively in the manner hereinafter directed: viz., the term "ship"* shall be construed to mean ship or vessel generally, unless such term be used to distinguish a ship from sloops, brigantines, and other classes of vessels; the term "master" of any ship shall be construed to mean the person having or taking the charge or command of such ship; the term "owners" and the term "owner" of any ship shall be construed alike to mean one owner, if there be only one, and any or all the owners, if there be more than one; the term "mate" of any ship shall be construed to mean the person next in command of such ship to the master thereof; the term "seaman" shall be construed to mean alike seaman, mariner, sailor, or landsman, being one of the crew of any ship; the term "British Possessions" shall be construed to mean colony, plantation, island, territory, or settlement, belonging to His Majesty; the term "His Majesty" shall be construed to mean His Majesty, his heirs and successors; the term "East India Company" shall be construed to mean the United Company of Merchants of England trading to the East Indies; the term "limits of the East India Company's Charter" shall be construed to mean all places and seas eastward of the Cape of Good Hope to the Straits of Magellan; the terms "collector and comptroller" shall be construed to mean the collector and comptroller of the customs of the port intended in the sentence; whenever mention is made of any public officer, the officer mentioned shall be deemed to be such officer for the time being; the term "warehouse" shall be construed to mean any place, whether house, shed, yard, timber-pond, or other place in which goods entered to be warehoused upon importation may be lodged, kept, and secured without payment of duty, or although prohibited to be used in the United Kingdom; the term "King's warehouse" shall be construed to mean any place provided by the crown for lodging goods therein for security of the customs, 3 and 4 Will. IV., c. 52, § 119.

Further Abbreviations.

Not otherwise enumerated or described .	Not otherwise enumerated.
For every 100*l.* of the value . .	100*l.* val.
Barrel	brl.
Gallon	gal.
Yard	yd.
Square Yard	sq. yd.
Dozen	doz.
Exceeding	ex.
British Possessions	B. P.
Order in Council	O. C.
Treasury Order	T. O.
Treasury Letter	T. L.
Customs Order	C. O.

* The term "ship," or "vessel" is, in some cases, in this Journal, used synonymously.—*Ed.*

CONSTRUCTION IN GENERAL.

If upon the first levying, or repealing of any duty, or upon the first granting or repealing of any drawback or bounty, or upon the first permitting or prohibiting of any importation or exportation, whether inwards, outwards, or coastwise, in the United Kingdom or in the Isle of Man, it shall become necessary to determine the precise time at which an importation or exportation of any goods made and completed shall be deemed to have had effect, such time, in respect of importation, shall be deemed to be the time at which the ship importing such goods had actually come within the limits of the port at which such ship shall in due course be reported, and such goods be discharged; and such time, in respect of exportation, shall be deemed to have had effect, such time, in respect of importation, shall be deemed to be the time at which goods had been shipped on board the ship in which they had been exported; and if such question shall arise upon the arrival or departure of any ship, in respect of any charge or allowance upon such ship, exclusive of any cargo, the time of such arrival shall be deemed to be the time at which the report of such ship shall have been or ought to have been made; and the time of such departure shall be deemed to be the time of the last clearance of such ship with the collector and comptroller for the voyage upon which she had departed. 3 and 4 Will. IV., c. 52, § 125.

TO CORRESPONDENTS.

The Editor has much pleasure in acknowledging, with his best thanks, the receipt of several valuable Communications, particularly from Rotterdam, Oporto, Cadiz, Guernsey, Jersey, Miramichi, and St. Kitt's. The last-mentioned one reached him unfortunately too late to avail himself of it.

The Editor earnestly begs that all Communications may be made so as to reach him by the close of each Session of Parliament. He aspires to have a Correspondent at every Principal Port of the Globe; and if the gentlemen at such ports would, from time to time, favour him with information on topics connected with this Journal, "there needs no ghost" to say that the value of it would be greatly enhanced.

Agents required at all the Places Abroad not mentioned in the List, page xlix. A very handsome Commission allowed.

Communications may be made to the Editor, Custom House, Bristol, or at the Office, 25, St. Swithin's Lane, London; to Mr. C. H. Pagden, Custom House, Liverpool; Mr. T. J. Snowden, Custom House, Hull; or, in fact, to the Agent of this Journal at any other Port of the United Kingdom.

INTRODUCTORY SKETCH

OF THE

RISE AND PROGRESS OF TRADE,

SHOWING ESPECIALLY

ITS STATE AND PROSPECTS IN

1837.

TRADE is obviously coeval with the world itself. We are told in Sacred History that "man shall eat his bread by the sweat of his brow," and that "God sent him forth to till the ground."

Communication, in the early ages, was kept up by caravans or companies of travelling merchants, as is recorded in the 37th chapter of Genesis. "A company of Ishmaelites came from Gilead, with their camels, bearing spicery, and balm and myrrh, going to carry it down to Egypt."

It may be inferred that, even in those early ages, manufactures must have made good progress; for we find, in the 41st chapter of the same book, that "Pharaoh took off his ring from his hand, and put it upon Joseph's hand, and arrayed him in vestures of fine linen, and put a gold chain about his neck; and he made him to ride in the second chariot which he had."

By degrees, the system of barter extended itself as families increased and separated; and what was at first practised only in one spot, spread itself wider and wider, till at last, under certain modifications, it has extended over all the kingdoms of the earth.

> Great nature spoke; observant man obey'd;
> Cities were built, societies were made;
> Here rose one little state; another near
> Grew by like means, and join'd through love or fear,
> *Pope—Essay on Man.*

The first idea of a ship is given us in Holy Writ. We are there told that "God commanded Noah to make an ark of gopher wood, and to pitch it within and without with pitch."

According to Herodotus, the Egyptian ships were made of thorns twisted together, and their sails of rush mats. Conjecture, however, as well as history, warrants us in believing that rafts were the most ancient mode of conveyance on the water; and even in the time of Pliny they were extensively employed, especially in the navigation of rivers. Boats formed of slender rods or hurdles, and covered with skins, seem also to have preceded the canoe or vessel made of a single piece of timber.*

To a native of Lydia the Greeks ascribe the invention of boats of planks. Among some nations leather was the only materal used in the formation of ships. Even in the time of Cæsar, the Veneti, a people of Brittany, made their sails of hides and their tackle of thongs. The

* A fac-simile of the ancient navy of the aboriginal Britons is at this day to be found in its primitive simplicity on the waters of the Wye and Towey, and still known by its ancient appellation of 'coracle,' and used in the salmon fishery near Caermarthen.

Greeks also, in early ages, used the common rushes of their country, and the Carthaginians the spartum or broom of Spain.

Illi robur, et æs triplex,
Circa pectus erat, qui fragilem truci
Commisit pelago ratem
Primus. *Hor.*

The first ship that ever sailed on the sea, as some report, was named *Argo.* The derivation of the word has often been disputed; but it seems probable that it is from *Argos*, the person who originally proposed the expedition of the Argonauts, and who built the ship. She had fifty oars. According to many authors, says Lempriere, she had also a beam on her prow. The expedition commenced about 79 years before the taking of Troy, or 1263 B. C. Orpheus was one of the Argonauts, of which celebrated expedition he wrote a poetical account, still extant.

The earliest anchors were doubtless large stones, logs of heavy wood, or any ponderous substance that might be at hand. At present, the shape of anchors is pretty nearly the same in most parts of the civilized world; and, except in a few instances, where copper is used, iron is the material employed in their construction.

According to Diodorus, the Phœnicians, in their first voyages to Spain, having obtained more silver than their ships could safely hold, employed some of it, instead of lead, for their anchors. The cables were made of leather thongs, afterwards of rushes, the osier, the Egyptian byblus, and similar materials. The Veneti, however, used iron cables. The chain cable, therefore, of which we boast as an invention of the present day, was known to a nation of savages in Gaul so far back as the time of Cæsar. In the days of Agricola, sails were made of flax; towards the end of the first century, hemp was in common use among them for sails and ropes.

The finding out of the mariner's compass is usually ascribed to Flavio Gioia, a Neapolitan, about the year 1302; and hence it is that the territory of Principato, which makes a part of the kingdom of Naples, where he was born, bears a compass for its arms. Others say, that Marcus Paulus, a Venetian, making a journey to China, brought back the discovery with him in 1260. In the embassy of Lord Macartney to the Emperor of China, this latter assertion seems to be confirmed. "It has been thought," he says, "that the needle has its chief tendency to the north pole; but in China, the south alone is considered as containing the attractive power. The Chinese name of the compass is *ting-nan-ching*, or needle pointing to the south, and a distinguishing mark is fixed on the magnet's southern pole, as in European compasses upon the northern one."

Anaximander, a Milesian philosopher, first invented geographical maps and sun-dials, about 500 B. C. The fifteenth century is distinguished by the great improvements which were made in their construction; but these improvements are carried to a vastly higher degree in the present day.

Sheathing of ships is pretty generally considered to be absolutely new; but two instances of it are recorded by ancient writers. Leo Baptista Alberti, in his book of architecture, mentions that Trajan's ship was raised out of the lake of Riccia, where it had lain sunk and neglected

for above thirteen hundred years,—that the pine and cypress of it had lasted most remarkably. On the outside it was built with double planks, daubed over with green pitch, caulked with linen rags, and, over all, a sheet of lead, fastened on with little copper nails. Here we have caulking and sheathing together, about sixteen hundred years ago. The other instance is in Purchas's Pilgrims, where he gives an account of the finding of a great town, in a dock of which was a pinck of eight or ten hundred tons burden, sheathed all with iron. This was about the year 1613.

The oldest known bill of lading on record, if we may call it so, is the return cargo of King Solomon's fleet navigated betwixt Ezion-Geber and Ophir by Tyrian pilots: this was gold, silver, ivory, apes, and peacocks. In the chapters of the Bible* which briefly glance at the trade to Ophir, the linen yarn of Egypt is spoken of in a manner that would imply it to have been an important article of commerce.

That a duty of custom was paid by the Jewish nation from almost time immemorial is pretty evident from the authority of the New Testament, for "St. Matthew sat at the receipt of custom;" and St. Paul, in his Epistle to the Romans, says, "Render to all their dues, tribute to whom tribute is due, custom to whom custom."†

The right of the King of England to the duties of great customs levied on the impost of the three staple commodities of wool, skins, and leather, is said to be granted by the 3rd of Edward I., the record of which is not now extant. This right is, however, specially saved by the 25th of Edward I., c. 7.

The smaller customs, being an impost of *3d.* in the pound, due from merchant strangers only, for all commodities, as well imported as exported, were granted by the 31st of Edward I. But the first complete legal impost of tonnage and poundage granted by Parliament, and extending to natives, was sanctioned by the 47th of Edward III.

These duties, gradually increased, have constantly formed part of the national revenue, and although during several reigns they were only granted temporarily, the 31st of Henry VI. conferred them for life on that King. The 12 Car. II., c. 4, called the great statute, is considered to be the foundation of the modern customs. By the 7th section of that statute it is thus enacted: "The customers and collectors, and all other His Majesty's officers in the several ports, shall take and receive such fees, and no others, as were taken in the 4th year of the late King James."

The ancient system of farming certain custom duties, which was occasionally resorted to, ceased on the appointment of commissioners to manage this branch of the revenue in 1761. The practice, however, of granting different offices with the profits annexed thereto by patent, to persons frequently of the highest rank, who performed their duties by deputy, prevailed till 1784, the last patent, it is believed, being dated on the 21st of April in that year.

The earliest regular table of English customs duties is contained in the Act of 12th Charles II. It is well known that these duties have gone on increasing from time to time; and that in the present day they are

* 1 Kings, Chap. x.; 2 Chron. chap. xix. † Rom. xiii. 7.

to the nation a fruitful source of revenue, and to the statesman an engine by which many of the ablest schemes of political economy are regulated.

Excise duties were first levied during the civil wars in 1643, and the 12 Car. II., c. 23, confirmed this impost, and directed the erection of a principal head office in the city of London.

The stamp duties were first levied under an act passed in the fifth and sixth years of William and Mary, and that statute authorized the appointment of commissioners to manage and collect the same.

During the 12th and 13th centuries, the commerce of Europe was almost entirely in the hands of the Italians, more commonly known in those ages by the name of *Lombards*. Companies, or societies of Lombard merchants, settled in every different kingdom. They became the carriers, the manufacturers, and the bankers of Europe. One of these companies settled in London; and thence the name of *Lombard-street*.*

The Woollen manufactures, long regarded as the staple trade of England, first rose into importance in the reign of Edward III., who encouraged the Flemings to establish factories in various parts of the country.

In the reign of James I. it was calculated that nine-tenths of the commerce of the kingdom consisted in woollen goods.

The cotton manufacture, though probably introduced into England about the year 1600, and extensively carried on, as was then thought, in the neighbourhood of Manchester about the year 1641, according to Lewis Robert's book, entitled "Treasure of Traffic," had not reached such a state in the year 1760 as to produce any cloth made of cotton alone. The introduction of the carding machine about 1762 was soon followed by several attempts to spin also by machinery; but these seem to have been ineffectual till 1769, when Mr (afterwards Sir Richard) Arkwright† obtained his first patent for the spinning frame. The declared value of the exportations of cotton manufactures in the year ended 5th January 1837 was 18,891,386*l.* besides cotton yarn, which was 6,128,233*l.*

The opening of the East India trade to private individuals stands foremost in the list of modern alterations in our Commercial Code. That this trade was almost exclusively confined to the East India Company since the year 1595, during the reign of Queen Elizabeth, is well known.

The celebrated Act of Navigation has been revised and newly modelled. The Act took its rise during the Commonwealth, and was afterwards confirmed by Charles II. For the last century and a half the Navigation Act was considered by the generality of mercantile people as

* The first regular banker in London was Mr. Francis Child, goldsmith, who began business soon after the Restoration. His descendants still carry on the banking concern next door to Temple-bar. At this house the Lord Mayor and Corporation awaited the arrival of the Queen, on Her Majesty's visit to dine with them in the city on November 9th, 1837.

† Originally a barber.—One of the most singular instances on record of patient love of knowledge is found in the case of Arkwright. When he was considerably more than 50 years of age (he died in his 60th year), feeling that the defects of his education placed him under great difficulty and inconvenience in conducting his correspondence, and that in the general management of his business, he encroached upon his shop—he used at the time to spend in business avocations from five o'clock in the morning until nine at night—in order to gain an hour each day to learn English grammar, and another hour to improve his writing and orthography.

a sort of charter by which all our commercial and maritime rights and privileges were sustained. Adam Smith, however, was not of this opinion.

The first General Warehousing Act was passed in 1803. The leading feature of the Warehousing Act is to defer the payment of duties formerly due to the King at the time of importation, and to allow goods to remain, under certain regulations, in warehouses, or other places, until it may suit the parties to remove them either for exportation or home consumption.

In the year 1824, an entirely new principle was introduced into the economy of our foreign trade, and which affects in no slight degree the interests of some of our staple manufactures.

This principle is to abolish, as far as practicable, prohibitions on import, and bounties on export.

The union with Ireland has wrought a great change in our commerce. Ireland, in her trade, has lately been placed upon the same footing as Great Britain. This had been partially done at the time of the union. However, the full consummation of the measure, in a commercial point of view, had not been before accomplished.

A system of reciprocity in our intercourse with foreign nations has been recently adopted. The ships of those kingdoms that choose to avail themselves of the advantages may now enter British and Irish ports upon the same terms as ships of the United Kingdom; and, on the other hand, our vessels may enter into the harbours belonging to those foreign nations upon the same terms as if built and navigated by their own countrymen.

The legislative sanction which has been given to our trade with the Independent States of South America opens a channel of great importance to us. Fresh sources of enterprise are likewise presenting themselves in Australia.

In the session of 1825, the progress of revision and improvement, if possible, outstripped former periods. Not only were the Laws of the customs reduced to a few in number, but great and important alterations were effected in principle. The high prohibitory duties on import were lowered, and the whole system revised.

But the most striking change is the one that has been made touching the British possessions abroad. These are now treated in every respect as an integral part of the United Kingdom.

During the session of 1826, an important rule was adopted, viz. that various goods shall not be deemed to be imported from any particular place, unless they be also imported *direct* from such place.

In the year 1827, a material alteration was again made in the Navigation Laws, by striking out several of the articles which, for a long period, had been prohibited to be imported under certain circumstances, and by substituting others.

The year 1834 is remarkable for the Slave Trade having been abolished in it, and for the Trade with the East Indies and China having been wholly thrown open.

Amidst the stupendous events of modern times, it would be unpardonable not to mention the rapid progress which the discovery of the uses of

Steam is making. The great intercourse betwixt England and Ireland, especially with Liverpool and Bristol, cannot fail of being reciprocally beneficial. Steam may be said to have given to man the wings of the dove. To James Watt, a common working mechanic, this mighty discovery is by some attributed. That his name ought to live, not merely in the history of his own country, but of mankind, cannot be questioned. The Marquis of Worcester, however, in his "History of Inventions," so far back as the time of Charles II., hints at the great uses to which Steam might be turned. Perhaps the powers of Steam cannot be more fully exemplified than in the instance of the machinery of the printers of this Journal. The extreme nicety and expedition with which the immense masses of the "The Penny Magazine," "The Penny Cyclopædia," "The Quarterly Review," and other works of extensive circulation, are wrought off, is certainly one of the features of the age.

In tracing the progress of trade in the expiring year with a view to show the *Present State* and *Future Prospects*—if there be any present state of that which is in perpetual progression—the Revulsions in the East India and American branches stand prominent. The effects of these severe visitations, to a great degree, still remain, and the public revenue has, in consequence, materially suffered. There exists, however, in the very nature of trade an innate power to right itself; so that what is comparatively void in one part becomes supplied by the superabundance of the other. Re-action has evidently commenced; and Commerce has begun to resume her wonted channels.

Portugal has departed from the principles of reciprocity with this country, and retaliation has been made by British Orders in Council charging extra duties on Portuguese goods and shipping. This state of things has probably been brought about by our having in the first instance relinquished the spirit of the Methuen Treaty, whereby Portuguese woollens and wines were especially favoured. The wines of all countries now pay duties alike, excepting those of the British colony of the Cape of Good Hope, which pay only half those of other sorts.

Spain, on the other hand, has made some modification in our behalf. Recent accounts from Cadiz, however, bring the report of the committee of the Cortes, to whom were referred the petitions from Cadiz, Seville, &c., against the concessions so lately announced as consented to by the Spanish government in favour of the trade of Gibraltar, by placing it on an equal footing in reference to the intercourse with Spanish ports, and by Spanish vessels, with that of Bordeaux, Marseilles, and other French ports. The committee have agreed in recommending that, whilst it was expedient the privileges lately extended to Gibraltar should be rescinded, it was no less proper that those possessed by the French ports be likewise abolished, and, for the future, all placed on the same footing.

A communication has been established with the *East Indies* by way of *Egypt* and the *Red Sea*, through the active exertions of a private individual—Mr. Waghorn—which seems likely to be followed up in such a way as to be productive of great national advantage.

In the last session of Parliament, the laws and regulations of our *Post Office*, which, from lapse of time, had become very numerous and perplexed, were consolidated. They are now brought into a comparatively

small compass, and many judicious alterations introduced. This scheme, it is understood, was projected under the able management of the Duke of Richmond, who, it is well known, was indefatigable in his attention to that branch of the public service whilst he was Postmaster-General. From the well-known talent and zeal of the present heads of the Post-office department, still further improvements may yet be anticipated. Colonel Maberly, the Secretary, is always on the alert to carry into effect any suggestion tending to the advantage of the public.

The *Tea Trade* has been a good deal depressed in prices. These, however, have recently advanced, and now promise fair remuneration to capitalists. Whenever a new channel of enterprise is thrown open, the rush of adventurers is generally so great, that the market for awhile becomes glutted. The supply, however, eventually suits itself to the demand, and things fall into the right course. Such will be the case, no doubt, with the tea trade.

A slight gloom hangs at present over our *Woollen Manufactures*, but it is believed to be only as a summer cloud.

"The London New Price Current" of Nov. 10, 1837, states that "the *Markets* for produce generally present a very healthy and improving appearance; for home consumption there has again been an extensive demand for all the leading articles, and prices of British plantation, Mauritius, Bengal, and *Refined Sugar*, *Melasses*, *West India* and *Ceylon Coffee*, *British Plantation Cocoa*, *Cotton*, *Pimento*, and *Tallow* have advanced; other articles have well maintained former rates. There has also been a fair business doing for export, considering the advanced period of the year, and speculators have commenced operations in articles where prices are low, as being profitable investments for their capital. The stocks of goods in first hands in the kingdom are light, and generally less than at this period in 1836. The deliveries for *Home Consumption* have been much greater this year than they were last to this period."

It is also stated that at *Manchester* there is a very fair demand for most of the ordinary shipping numbers of *Yarns*, and most of the spinners are asking an advance of about one farthing per pound. There was also a very fair demand for *Printing Cloths* and for *Shirtings*, and a slight advance was realized on both descriptions of cloth.

The trade of the *Potteries* is also in a reviving state.

It is many years since this country was blessed with a *Harvest* so abundant as that of the present year. It is a great happiness to find that the whole of the class of agricultural labourers are employed at good wages.

The *Fisheries* in the *Greenland Seas* and *Davis's Straits* have not, for a few years, been so productive as formerly. There is an instinct in fishes, as well as in all other living creatures, whether on land or in water, that warns them of the approach of danger. Fishes, it is well known, migrate, upon frequent interruptions, to places of apparently greater security. This seems to have been the case with the whale in those seas, for this season has added to the list of unprofitable ones. On the contrary, the *Salmon* and *Herring Fisheries* have turned out unusually well.

The new system of things consequent on the *Abolition of Slavery* in

the West Indies seems, upon the whole, likely to settle down favourably; and the gloomy predictions which were at one time entertained by some on this head will, it is hoped, be entirely dispelled.

Railways are making great progress, not only in this country, but in various other places in Europe. Immense quantities of iron, in the early part of the year, were shipped to America for such purpose. Time and space seem about to be nearly annihilated, and the stories of "The Arabian Nights Entertainments" almost cease to be fiction. The produce and manufactures of all the earth will be brought, with somewhat like talismanic rapidity, to our very doors; and the labour of years, on the system of the ancients, be now accomplished as it were in the twinkling of an eye*.

"In the very torrent, tempest, and, as I may say, whirlwind" of the affairs of this world, in which commerce so largely participates, and which the tumult of railways so strongly calls to mind, surely it is consolatory to reflect that there is one

> "Who sees with equal eye, as God of all,
> A hero perish, or a sparrow fall."—*Pope.*

The prospect of the *Money Market* having a sum equal nearly to two millions thrown upon it by the East India Company, in June next, has given an assurance, in some degree, that money will be easy throughout the intervening period.

In the *Queen's Speech* on the *Opening* of *Parliament*, Monday, November 20, 1837, Her Majesty, amongst other matters, states:—

"It is with great satisfaction that I have received from all Foreign Powers the strongest assurances of their friendly disposition, and of their earnest desire to cultivate and maintain with me the relations of amity; and I rejoice in the prospect that I shall be able to promote the best interests of my subjects, by securing to them the advantages of peace.

"I have directed a treaty of commerce†, which I have concluded with the united republics of Peru and Bolivia, to be laid before you, and I hope soon to be able to communicate to you similar results of my negotiations with other powers."

Under the watchful superintendence of Him "by whom Kings reign and Princes decree justice," happily the constitution of Old England, in the main, as to trade and manufactures, seems unimpaired. Long may it so continue, to promote the happiness of the people as well as the stability of the Throne.

In the reign of Edward III. the total value of all the commodities exported in one year was reckoned at 294,184*l.*, and of all the imports only 38,970*l.*, sums less than the value of goods now frequently entered in one day.

From the official accounts of the year ended 5th January 1837, it appears that the number of vessels employed in the foreign trade of the

* From authentic information which has been obtained on the subject of railways in the United Kingdom, it appears that no less than two hundred patents have been granted for improvements in steam-engines, locomotive engines, and carriages of all sorts. Mr. Coles, o Charing-cross, has constructed one, wherein he professes "to throw the whole weight where there is no friction, and where there is great friction to have no weight!"
The length of the railroads in America is computed at 1500 miles, at a cost of thirty millions of dollars. See page 328.

† For this treaty, see page 338.

United Kingdom was 11,740 British and Irish, and 4,791 foreign, making a total of 16,531 vessels. The burthen of these was 2,952,854 tons.

From the same source we find that the gross amount of the Custom Duties on Imports was 23,796,622*l.* The Exports of the *principal articles* of British and Irish Produce and Manufactures were in value 46,796,937*l.*

Can any other nation or people show us any thing like this? Well may we say, "Her merchants are princes, her traffickers are the honourable of the earth."

Such, indeed, has been the success which has attended our manufactures, that Bandannah handkerchiefs made in Glasgow have long superseded the genuine one in China and India, where they originated. Dishes and utensils of the London stamp were seen by Clapperton at the Court of the Sultan Bello; and at Calicut, where calicoes originated, and whence their name is derived, the market is supplied with the article from England.

To this sketch, slight as it is, let it be added, that the past history of mankind does not record an empire so extensive and so powerful, so wealthy and so great, as that of the United Kingdom. On her vast territories, during every season of the year, the sun never sets. As the evening rays forsake the groves of Honduras, his morning beams strike the spires of Calcutta; and three hours before they sink from the population of Montreal and Jamaica, they gladden the British subjects on the western shores of New Holland. The British flag is never struck.

Can we then refrain from exclaiming, in the language of Sir Walter Scott, in the "Lay of the Last Minstrel,"

> "Breathes there the man with soul so dead,
> Who never to himself hath said,
> This is my own—my native land?"

MISCELLANEOUS INFORMATION

ON THE ORIGIN OF MONEY AND THE NATURE OF EXCHANGE.

In the rude ages of society, cattle are said to have been the common instrument of commerce; and though they must have been a most inconvenient one, yet in old times we find things were frequently valued according to the number of cattle which had been given in exchange for them. The armour of Diomede (says Homer) cost only nine oxen, but that of Glaucus cost 100 oxen. We are told by Pliny, upon the authority of Timœus, that till the time of Servius Tullus the Romans had no coined money, but made use of unstamped bars of copper to purchase whatever they had occasion for. Seneca informs us that there was anciently stamped money of leather, *corium forma publica impressum.* And the same thing was put in practice by Frederic II. at the siege of Milan. It is well authenticated, that, in the year 1574, the Hollanders coined great quantities of pasteboard.

To prevent abuses, to facilitate exchanges, and thereby to encourage all sorts of industry and commerce, it has been found necessary, in all countries that have made any considerable advances towards improvement, to affix a public stamp upon certain quantities of such particular *metals* as were in those countries commonly made use of to purchase goods. Hence the origin of *Coined Money.*

By degrees an improvement was made even in coined money, and the mode of remittances and exchanges by *Bills* was adopted.

The subject of Exchanges is by many considered abstruse, if not unintelligible. In itself it is neither. It is a plain, straightforward matter, as simple as the dealings in corn or sugar. It is merely an affair of adjusting prices between the buyer and seller, as in the common markets; with this exception, that, as the buyers and sellers of different countries use the moneys of those countries to pay an exact sum, a calculation must be made, to what the amount in the one sort is equal, at such time, in the other.

When the *Exchange* between two places, such as London and Paris, is at *Par*, it is said to be a sign that the debts due from London to Paris are compensated by those due from Paris to London. On the contrary, when a *Premium* is paid at London for a bill upon Paris, it is said to be a sign that the debts due from London to Paris are not compensated by those due from Paris to London, but that a balance in money must be sent out from the latter place; for the risk, trouble, and expense of exporting which, the premium is both demanded and given. But the ordinary state of debt and credit between those two cities must necessarily be regulated, it is said, by the ordinary course of their dealings with one another. When neither of them imports from the other to a greater amount than it exports to that other, the debts and credits of each may compensate one another. But when one of them exports to that other, the former necessarily becomes indebted to the latter in a greater sum than the latter becomes indebted to it. The debts and credits of each do not compensate one another, and money must be sent out from

that place of which the debts overbalance the credits. The ordinary *Course of Exchange*, therefore, being an indication of the ordinary state of debt and credit between two places, must likewise be an indication of the ordinary course of their Exports and Imports, as these necessarily regulate that state.

The ordinary state of debt and credit between any two places is not always entirely regulated by the ordinary course of their dealings with one another; but is often influenced by that of the dealings of either with many other places.

The just and true exchange for moneys, by bills, is *par pro pari*, or value for value.

In foreign exchange, one place always gives another a fixed sum or piece of money for a variable price. The former is called the *certain price*, and the latter the *uncertain price*. Thus, London is said to give to Paris the *certain* for the *uncertain*, that is, the pound sterling for a variable number of francs; and to Spain the *uncertain* for the *certain*, that is, a variable number of pence sterling, for the dollar of exchange. The uncertain price, as quoted at any time, is called the *Rate*, or *Course of Exchange*.

When the demand in London for Bills on Paris is great, a smaller number of francs is given for the pound sterling, and the contrary; and when there is a demand for Bills on Spain, a greater number of pence sterling must be given for the dollar, and the contrary.

The *Par of Exchange* may be considered under two general heads, viz., the *Intrinsic Par*, and the *Commercial Par*, each of which admits of subordinate divisions.

The *Intrinsic Par* is the value of the money of one country compared with that of another, with respect both to weight and fineness.

The *Commercial Par* is the comparative value of the moneys of different countries, according to the weight, fineness, and market prices of the metals.

Thus two sums of different countries are *intrinsically at Par*, when they *contain* an equal quantity of the same kind of pure metal; and two sums of different countries are *commercially at Par*, when they can *purchase* an equal quantity of the same kind of pure metal.

EXCHANGE, STOCKS, &c.

(*From Lloyd's List.*)

Friday, Nov. 17, 1837.

ENGLISH FUNDS.

3 per Cent. Consols	93½ ⅝
Consols for Account	93½ ⅝
3 per Cent. Reduced	92½ ⅝
3½ per Cent. Reduced	100 ⅛
3½ per Cent. new	100⅛ ¼
3½ per Cent. 1818	
Long Annuities	14 15/16 15
Exchequer Bills 2½d	45 48
India 4 p. c. Bonds	33 38
Bank Stock	211½ 12
India Stock ditto	267 69

LONDON COURSE OF EXCHANGE.

Places.	Prices Printed.	Time.	Prices Negociated.				Par about.
Amsterdam	12 5	3 Ms.	12	3¾	12	4¼	12.9
Ditto at sight	12 3	Short	12	1	12	1¼	12.9
Rotterdam	12 5½	3 Ms.	12	4¼	12	4½	12.9
Antwerp	12 6	—	12	4½	12	5	12.9
Hambro, M.B.	13 13½	—	13	12½	—	—	34.3
Altona	13 13½	—	—	—	—	—	
Paris, 3 d. sight	25 65	Short	25	55	25	55	25.20
Ditto	25 95	3 Ms.	25	77	25	82½	
Marseilles	26 5	—	25	90	25	92½	
Bordeaux	26 —	—	25	87½	—	—	
Frankfort on Maine	152½	—	152		152¼		140
Petersburg, ruble	10 —	3 Us.	—	—	—	—	
Berlin, Cur. Dol.	7 3	—	—	—	—	—	
Vienna, eff. Flo.	10 11	2 Ms.	10	8	10	10	
Trieste, do.	10 13	—	10	10	10	12	39
Madrid	33¾	3 Ms.	34¼		34½		
Cadiz	34¾	—	35¼		—		
Bilbao	34	—	—		—		
Barcelona	34	—	—		—		
Seville	34	—	—		—		
Gibraltar, H. Dol.	46	—	—		—		
Leghorn	31½	—	31		31⅛		49
Genoa	26 15	—	26	2½	26	5	45½
Milan	31	—	—		—		
Venice, 6 Aust. liv.	46	—	—		—		
Naples	39	—	39⅜		39½		41½
Palermo, per oz.	118½ —	60 d. date	118½		119		124
Messina	118 —	—	118		—		67½
Lisbon	52½ —	Metallic	52¾		53		
Oporto	52½ —	60 d.sight	52¾		53		
Rio Janeiro	27½ —	—	—		—		
Bahia	25 —	—	—		—		
Buenos Ayres	— —	21 d.sight	—		—		

Explanation.

From the foregoing columns it appears that the exchange between London and the three first places is not far from par.

Also that Frankfort gives more than the par for the pound sterling, and hence the exchange is in favour of London.

At Hamburgh the price of gold is 436 per mark, which, at the English Mint price of 3*l.* 17*s.* 10½*d.* the ounce for standard gold, gives an exchange of 13*s.* 10½*d.*, and the exchange at Hamburgh on London at short being 13*s.* 10¼*d.*, it follows that gold is 0.12 per cent. dearer at Hamburgh than in London.

The premium on gold at Paris is 9½ per mille, which, at the English Mint price of 3*l.* 17*s.* 10½*d.* the ounce for standard gold, gives an exchange of 25. 39., and the exchange at Paris on London at short being 25. 55., it follows that gold is 0.64 per cent. lower at Paris than in London.

The price of sovereigns at New York is 5. 14, which gives a par of exchange in paper of 115. 65 per cent., and the course of exchange at New York on London being 116 per cent., it follows that the exchange is 0.35 per cent. in favour of England.

Whether the course of exchange of the other places be favourable or otherwise may be ascertained by merely comparing the several columns of the list with each other.

PRICE OF BULLION.

Gold and Silver, per ounce.

Foreign Gold in Bars (Standard)	3 17 9
Portugal Gold in Coin, Spanish Doub.	3 14 0
20 Franc Pieces	— — —
New Dollars	0 4 9⅜
Silver in Bars, Standard	0 4 11⅛

FOREIGN STOCKS.

Austrian, 5 per cent.	
Belgian, 5 per cent	101¼ ¾
Brazilian, 5 per cent. 1824	81¾ 2¼
Buenos Ayres, 6 per cent.	20 22
Chilian, 6 per cent.	29 31
Colombian, 6 per cent. 1822	
Ditto, ditto, 1824	24¾ 5¼
Danish, 3 per cent.	72½ 3
Dutch, 2½ per cent.	54 ¼
Ditto, 5 per cent.	101⅜ ⅞
French, 5 per cent.	100⅝ ⅞
Ditto, 3 per cent.	
Ditto, 4 per cent.	
Greek, 5 per cent.	
Guatimala, 6 per cent.	
Mexican, 5 per cent.	
Mexican, 6 per cent.	27½ 8
Ditto, Deferred Stock	
Neapolitan, 5 per cent.	
Peruvian, 6 per cent.	19¼ 20½
Portuguese, 5 per cent. Sterling Bonds	32¾ ¼
Ditto, 3 per cent.	22½ 3
Ditto, 5 per cent. Scrip, 1836	
Prussian, 4 per cent. 1830	
Russian, 5 per cent. Metallic Roub.	
Ditto ditto New Loan	
Ditto ditto Sterling Bonds	110¼ ¾
Ditto 6 per cent. Paper Roubles	
Spanish, 5 per cent.	19⅞ 20⅛
Ditto, Passive	4⅜ ⅝
Ditto, Deferred	6¾ ⅞
Ditto, Coupons	21 3 13 15

PAR OF EXCHANGE.

In further explanation of this subject, it is stated, in a work entitled "The Colonial Par of Exchange," that the *Spanish dollar*, which is the *monetary unit of North and South America*, and the legal coin of the United States, is the *only coin* which circulates through Europe, Asia, Africa, and America, is also the *only real effective money either of account or exchange* by which (including the East Indies) the English colonial property is valued. The object is further to demonstrate the *corresponding* foreign moneys of account, coins, &c., to the English pound weight of silver of sixteen North and South American ounces, the certain par of exchange for the pound weight of sixteen ounces being equal to *one thousand pence*. The Mexican dollar of pure silver (per assay) he values at 960 *reas*, equal to *sixty pence*. In the United States the silver dollar passes for 100 *cents.*, equal to *sixty pence*; the same was its value in England from the year 1804 to 1816, the Spanish dollar being issued by the Bank of England as *sixty colonial silver pence*. As

regards gold, it is shown that the minimum value of the *pound weight of silver* is the *ounce weight of gold*, weighing 437½ English grains, equal to *one thousand pence;* that the Portuguese ounce of gold is equal to *sixteen ounces of pure silver;* that the doblon, or Spanish ounce of gold, should produce by the assays of the English Mint 16½ dollars to one, *inclusive of "the remedy of the Mint."* By the same calculation, or proportion, the sovereign possesses 113 or 112½ English grains of *pure gold*, and is valued at the Spanish Mints for *five dollars*, equal to the gold unit; it would therefore appear that the colonial and Spanish minimum for the *doblon* is *sixteen dollars* and a fraction, whilst the home maximum to 1836 is valued at *fourteen dollars* and a fraction, showing a difference of 25 per cent., at 16½ to 1, including coinage, freight, &c., producing a depreciation of 6.45, &c., per cent. from the Mint price of 1816. By the United States' tariff of the 14th July, 1832, the sovereign is valued as containing 113 grains of pure gold, equal to 480 cents., or 1*l.* 4*s.*; but from 1834, the par of the sovereign has been 487½ cents., or 292½ pence, equal to 1*l.* 4*s.* 4½*d.* In the Chinese empire, gold and silver *being merchandise, the coins are weights.* In France, Belgium, Italy, &c., the monetary unit is the 100th part of a *French pound weight*, or a half kilogramme at ninety fineness ten alloy.—*Ed.*

RULE.

Reducing Money into English, and *vice versâ*.

Dutch Money is reduced to English by saying,—As the given rate of exchange, to £1 sterling, so the given Dutch to the sterling sought; and sterling is reduced to Dutch by reversing this rule.

This rule will apply in all cases by merely substituting the money of other countries with the rate of exchange.

EXAMPLES.

Reduce 8,132 guilders or florins, 16 stivers, into sterling; exchange at 10 current florins, 8 stivers, per pound sterling,

(= 34*s.* 8*d.* Flem.)

G. S.	L.St.	Guil. Stiv.
If 10 8	: 1 :	8132 16
20		20
208		208)162656(782
		1456
		1705, &c.

Reverse Rule.

L. G. S.	L.	Guild. Stiv.
As 1 : 10 8	: : 782 :	8132 16

When the price is given in Flemish say,

	L.St.	Fl. St.
As 34 8	: 1 :	8132 16
6		20
208		208)162656(782

FOREIGN POST DAYS.

The days for the negotiation of foreign bills of exchange are Tuesdays and Fridays. These are called foreign post days, being the principal post days in consequence of the exchange business. It is the custom in London with houses of established credit to pay for the foreign bills they buy on one post day, on the following post day, when they receive the second and third bills of exchange.

The stamp duties are paid by the seller or drawer.

The brokerage on bills is 1 per 1000; or 1-10th per cent.

A TABLE OF DISCOUNT, PER CENT.

	s.	d.		
2½ per cent. is	0	6	in the pound.	
3 - -	0	7¼	———	
4 - -	0	9¾	———	
5 - -	1	0	———	
6 - -	1	2½	———	
7½ - -	1	6	———	
10 - -	2	0	———	
12½ - -	2	6	———	or ⅛th.
15 - -	3	0	———	
17½ - -	3	6	———	
20 - -	4	0	———	or ⅕th.
22½ - -	4	6	———	
25 - -	5	0	———	or ¼th.
30 - -	6	0	———	

THE REVENUE.

An Account of the Net Produce of the Revenue of Great Britain, in the Years ended 10th of October, 1836 and 1837, showing the Increase or Decrease on each head thereof.

	Year ended 10th Oct., 1836.	Year ended 10th Oct., 1837.	Year ended 10th Oct., 1837. Increase.	Year ended 10th Oct., 1837. Decrease.
Customs—	£	£	£	£
Consolidated Duties	..	..	..	..
Sugar Duty applicable to Consolidated Fund	..	..	..	..
Sugar Duty applicable to Supplies . .	..	..	..	..
Total Customs	20,166,917	18,372,944	..	1,793,973
Excise	12,288,173	12,007,238	..	280,935
Stamps	6,796,439	6,461,282	..	335,157
Taxes	3,670,747	3,693,380	22,633	..
Post-office	1,486,000	1,490,743	4,743	..
Miscellaneous	52,533	44,635	..	7,898
Total ordinary Revenue	44,460,809	42,070,222	..	..
Imprest and other moneys, including repayments of advances for Public Works	524,124	817,416	293,292	..
Total Income . .	44,984,933	42,887,638	320,668	2,417,963
The amount applied to the Consolidated Fund . .	29,096,254	29,396,049	Deduct Increase	320,668
Ditto, as part of the Ways and Means of the year	15,888,679	13,491,589		
Total,	44,984,933	42,887,638	Decrease on the year.	2,097,295

AN ACCOUNT* of the IMPORTS of the principal Articles of Foreign and Colonial Merchandise, of the Consumption of such Articles, and of the CUSTOMS DUTIES received thereon, in the year ended 5th January, 1837, compared with the Imports and Consumption and Receipts of the preceding Year.

ARTICLES.	Imported.		Home Consumption.		Gross Amount of Duty received.	
	1836.	1837.	1836.	1837.	1836.	1837.
					£.	£.
Barilla and Alkali. *cwt.*	125,068	69,998	146,593	97,226	14,617	9,678
Bark for Tanners' or Dyers' use . . *cwt.*	826,566	769,765	807,930	788,124	25,869	26,017
Butter . . . . *cwt.*	146,784	240,758	143,254	238,638	143,277	238,516
Cheese . . . . *cwt.*	140,851	211,241	135,508	203,047	71,031	106,224
Cocoa Nuts . . *lb.*	2,118,756	2,788,211	1,086,445	1,130,396	9,062	9,435
Coffee, of the British Possessions in America and Africa . *lb.*	14,617,046	18,877,471	17,719,600	17,560,019	442,977	439,001
Of Mauritius . *lb.*	35	523	35	523	1	13
East India, viz. From British Possessions *lb.*	5,858,650	9,502,830	5,583,822	7,420,041	209,377	252,965
From Foreign Possessions *lb.*	1,309,229	336 226	20,276	791	82	41
Other sorts . . *lb.*	6,613,533	5,270,229	2,347	2,298	147	144
TOTAL OF COFFEE. .	28,398,493	33,987,279	23,326,080	24,983,672	652,604	692,164
Corn:—Wheat . . *qrs.*	42,628	168,747	16,350	19,554	4,137	5,603
Barley . . . *qrs.*	67,796	83,482	136,853	110,021	91,776	41,577
Oats . . . . *qrs.*	113,067	131,056	176,141	97,184	89,830	41,670
Rye . . . . . *qrs.*	—	6,626	3	18	4	10
Peas . . . . *qrs.*	24,216	77,703	25,184	80,338	11,132	28,887
Beans . . . . *qrs.*	34,379	92,911	69,823	87,736	35,046	31,503
Maize, or Indian Corn . . *qrs*	737	1,778	359	1,519	62	129
Buckwheat . . *qrs.*	1,282	449	1,290	472	978	136
Bere or Bigg . *qrs.*	—	—	—	—	—	—
Malt . . . . *qrs.*	—	52	—	—	—	—
Wheatmeal or flour *cwt.*	84,968	255,820	42,714	36,954	3,736	3,280
Barley meal . *cwt.*	75	—	—	—	—	—
Oatmeal . . . *cwt.*	187	644	—	21	—	
Rye Meal . . *cwt.*	—	36	—	—	—	—
Indian Meal . . *cwt.*	—	—	—	—	—	—
Dyes and Dyeing Stuffs, viz.						
Cochineal . . *lb.*	418,320	673,094	164,109	168,891	4,103	4,222
Indigo . . . *lb.*	4,168,395	7,172,698	2,606,771	2,864,274	33,480	36,508
Lac-dye . . . *lb.*	528,615	642,436	600 646	642,615	1,609	1,721
Logwood . . *tons.*	16,744	12,895	15,019	12,669	3,061	2,480
Madder . . . *cwt.*	94,102	108,855	94,854	106,092	9,602	10,802
Madder Root . *cwt.*	66,323	85,375	68,657	84,578	1,717	2,124
Shumac . . . *cwt.*	177,832	156,666	178,311	156,364	449	405
Eggs . . . *number.*	59,964,496	69,084,717	60,121,625	69,168,997	20,916	24,048
Flax, and Tow or Codilla of Hemp and Flax . . . *cwt.*	740,814	1,529,157	742,705	1,532,059	3,141	6,473
Fruits, viz.						
Currants . . *cwt.*	176,062	187,474	193,690	175,829	214,673	194,879
Figs. . . . *cwt.*	18,773	12,093	20,745	13,328	15,559	9,996
Lemons and Oranges *chests*	324,438	265,639	302,579	250,812	63,658	52,468
Lemons and Oranges *(loose) number*	45,015	18,410	33,840	15,717		
Lemons and Oranges *at value*	£.241	£.127 8 7	£.2,389 3 4	£.2,568 3 9		
Raisins . . *cwt.*	169,365	176,720	161,374	156,447	120,835	117,190
Gloves, leather . *pairs*	1,260,623	1,491,205	1,293,065	1,461,769	24,251	27,558
Hemp, undressed . *cwt.*	687,558	586,026	686,695	596,996	2,862	2,847
Hides, untanned . *cwt.*	350,696	347,471	298,286	332,912	43,604	46,249
Mahogany . . . *tons*	19,086	26,495	18,238	24,612	44,387	54,519
Molasses . . *cwt.*	526,321	528,306	622,974	657,234	280,238	295,715

* All these Accounts are prepared, as appears by the signature, by Mr. Porter, at the head of the Statistical Department of the Board of Trade. The accounts of the trade of the country are thus brought, as it were, into a nutshell. Mr. Porter has "done the State some service."—*Ed.*

The shillings and pence not being inserted cause a slight deviation in the totals.

ARTICLES.	Imported.		Home Consumption.		Gross Amount of Duty received.	
	1836.	1837.	1836.	1837.	1836.	1837.
Metals: viz.						
Copper Ore . *cwt.*	277,200	367,306	105	53	63	26
—— Unwrought *cwt.*	5,389	7,435	5	3	7	4
Iron in bars, or unwrought . . *tons*	19,750	25,061	17,631	18,903	26,447	28,343
Steel, unwrought *cwt.*	19,386	21,293	22	209	1	27
Lead, Pig . . *tons*	1,276	1,892	2	6	5	14
Spelter . . . *cwt.*	141,969	176,515	52,620	47,408	6,526	5,950
Tin . . . . *cwt.*	19,704	22,027	3	0,017	9	—
Oil: viz.						
Train, Blubber, and Spermaceti . *tuns*	24,197	18,862	23,883	19,807	1,207	1,292
Palm . . . *cwt.*	260,150	276,974	243,945	235,969	15,244	14,748
Cocoa Nut. . . *cwt.*	19,838	25,174	14,317	26,215	895	1,638
Olive and Paran *gallons*	606,166	2,634,200	569,602	1,893,158	9,621	47,470
Opium . . . . *lb.*	85,481	129,794	31,247	39,118	6,249	4,247
Quicksilver . . . *lb.*	2,066,907	1,922,432	224,619	286,808	936	1,195
Rice . . . . . *cwt.*	249,537	186,834	104,351	81,610	5,365	4,235
Rice in the Husk *bushels*	302,321	258,727	314,729	292,444	34,650	33,789
Saltpetre . . *cwt.*	264,338	278,947	219,657	242,131	5,491	6,053
Seeds: viz. Clover *cwt.*	86,973	94,495	68,573	78,754	68,434	78,562
Flaxseed & Linseed *bsh.*	2,206,748	3,328,033	2,170,209	3,194,405	13,654	20,037
Rape . . . *bushels.*	754,834	577,594	690,879	561,457	4,318	3,509
Silk: viz.						
Raw . . . . *lb.*	3,737,480	4,069,162	4,151,008	4,372,498	17,296	18,219
Waste, Knubs and Husks . . *lb.*	1,4 1,964	1,598,023	1,382,872	1,599,354	617	714
Thrown, of all sorts *lb.*	215,883	388,358	254,578	294,934	40,691	47,921
Silk Manufactures of Europe:						
Silk or Satin, plain . *lb.*	59,369	65,537	51,330	59,479	28,225	32,716
—figured or brocaded *lb.*	40,197	71,538	38,044	68,377	32,577	61,105
Ganze, plain . . *lb.*	1,713	458	1,525	361	1,296	308
— tissue, foulards *lb.*	25,773	15,399	25,633	15,502	23,568	14,267
— striped, figured, or brocaded . . *lb.*	33,394	14,691	31,377	14,109	43,144	19,400
Crape, plain . *lb.*	3,616	3,146	3,098	3,153	2,479	2,523
— figured . . *lb.*	47	7	23	7	21	6
Velvet, plain . . *lb.*	6,538	13,385	5,921	12,715	6,517	13,987
— figured . . *lb.*	2,234	3,099	1,933	2,418	2,659	3,326
Other sorts . .	- -	- -	- -	- -	28,600	32,752
Silk Manufactures of India: viz.						
Bandannah and other Silk Handkerchiefs . . *pieces*	388,413	346,401	164,105	131,114	26,534	22,963
Other sorts . .	- -	- -	- -	- -	2,787	3,411
Skins: viz.						
Goat, undressed *number*	507,370	405,105	423,965	391,442	883	815
Kid, undressed *number*	253,289	196,325	252,690	175,981	42	30
— dressed . *number*	791,462	590,619	791,331	590,469	3,957	2,960
Lamb, undressed *number*	2,257,273	2,784,313	2,291,334	2,709,078	382	452
— tanned, tawed or dressed . *number*	97,325	44,898	84,882	54,392	424	274
Spices: viz.						
Cassia Lignea . *lb.*	1,966,303	775,672	98,364	89,858	2,346	2,242
Cinnamon . . *lb.*	445,367	508,722	17,103	17,476	448	437
Cloves . . . *lb.*	124,924	18,154	93,535	117,119	9,343	5,326
Mace . . . *lb.*	20,641	83,842	18,834	22,545	3,312	3,266
Nutmegs . . *lb.*	435,047	323,561	129,927	115,786	17,100	15,028
Pepper . . . *lb.*	3,343,277	7,709,527	2,359,935	2,800,983	118,021	99,517
Pimento . . *lb.*	2,536,353	3,269,238	344,564	400,941	7,178	6,359
Spirits: viz.						
Rum *galls.* (*incl. ovr-prf*)	5,540,170	4,978,947	3,417,682	3,324,892	1,537,979	1,496,204
Brandy . . .	2,105,755	2,090,161	1,315,071	1,257,955	1,476,742	1,414,013
Geneva . .	277,141	361,774	19,703	20,004	22,161	22,522
Sugar, unrefined: viz.						
Of the British Possessions in America *cwt.*	3,523,947	3,601,162	3,774,821	3,296,655	4,529,792	3,956,896

ARTICLES.	Imported.		Home Consumption.		Gross Amount of Duty received.	
	1836.	1837.	1836.	1837.	1836.	1837.
					£.	£.
Of Mauritius . . *cwt.*	558,237	491,648	591,952	518,228	709,788	621,596
East India of British Possessions . *cwt.*	101,331	154,979	98,718	110,236	157,949	176,377
East India of Foreign Possessions . *cwt.*	112,314	63,768	4	19	15	61
Other sorts . *cwt.*	152,436	326,273	27	14	88	46
TOTAL OF SUGAR . .	4,448,267	4,637,832	4,465,524	3,925,154	5,397,632	4,754,976
Tallow . . . *cwt.*	1,043,084	1,183,829	1,011,003	1,318,678	159,597	208,281
Tar . . . . *lasts*	11,976	9,880	11,850	9,641	8,887	7,231
Tea . . . . *lb.*	44,360,550	46,890,225	*36,606,395	49,841,667	3,837,460	4,728,617
Timber: viz.						
Battens and Batten Ends *long hund.*†	13,154	17,183	13,401	15,707	128,048	153,593
Deals & Deal Ends from British America . . *long hund.*	34,239	37,387	36,125	37,182	54,060	51,520
Deals & Deal Ends from other parts . *long hund.*	27,491	31,865	28,015	31,272	531,725	599,790
Staves . . *long hund.*	108,506	93,360	100,324	91,480	45,164	57,503
Timber 8 in. sq. and upwards from British America . . *loads*	563,034	526,035	555,113	526,866	267,112	253,881
From other parts *loads*	131,215	161,931	129,885	154,338	356,570	423,909
Tobacco:						
Unmanufactured . *lb.*	25,523,611	44,120,278	21,974,922	22,309,021	3,290,654	3,344,698
Manufactured and Snuff . . . *lb*	295,353	141,398	141,837	159,236	63,805	71,560
Turpentine:						
Common . . *cw*	294,103	372,283	301,772	341,693	66,256	74,052
Wine: viz.						
Cape . . *gallons*	587,748	503,994	523,528	542,237	72,020	74,566
French . . *gallons*	370,446	526,322	293,635	373,508	80,345	102,465
Other sorts . *gallons*	8,081,357	8,153,785	5,823,370	6,127,222	1,600,237	1,679,622
Additional Duty on Wine collected by Excise on Dealers' Stocks	- -	- -	- -	- -	14	—
TOTAL OF WINE . .	9,039,551	9,184,101	6,640,533	7,042,967	1,752,616	1,856,653
Wool, Cotton: viz.						
Of the British Possessions in America . *lb.*	1,495,853	1,326,918	1,511,171	1,345,772	225	200
Of the British Possessions in the East Indies . . . *lb.*	41,450,707	75,905,279	26,080,702	43,398,761	3,932	6,458
From the United States of America *lb.*	284,455,812	289,763,407	269,653,949	287,346,721	351,114	374,151
From Brazil . . *lb.*	24,986,409	27,506,369	24,757,678	26,879,779	32,237	35,000
From Egypt . *lb.*	5,181,017	5,032,974	4,515,935	5,277,568	5,881	6,872
Otherwise imported *lb.*	6,133,165	7,539,643	5,838,042	6,701,968	7,591	8,717
TOTAL OF COTTON WOOL	363,702,963	407,074,590	332,357,477	370,950,569	400,980	431,398
Wool, Sheep & Lambs' *lb.*	42,174,532	64,106,810	42,740,993	60,724,794	137,425	190,075
Other Articles . . .	- -	- -	- -	- -	683,061	741,948
					£. 22,878,805	23,668,562

The foregoing Statement is founded upon Returns transmitted monthly throughout the current year to the Inspector-general of Imports and Exports from the different Ports of the United Kingdom. Such Returns exhibit the gross quantities of Articles entered for consumption, and the gross amount of Duty thereon, without reference to deductions for over-entries, &c. This Statement will therefore not agree, in all points, with the Annual Statement to be compiled after the final adjustment of the Custom-house Records shall have been made.

* Exclusive of 535 lb., the duty on which, amounting to 60*l.*, was received by the Excise.

† The long hundred of 120.

An Account of the Exports of the principal Articles of Foreign and Colonial Merchandise in the year ended 5th January 1837, compared with the Exports of the preceding year.

ARTICLES.	1836.	1837.
Cocoa Nuts, lb.	2,481,133	332,587
Coffee, viz.:—		
—— B. P. in America, lb.	200,258	108,493
—— Sierra Leone, lb.	..	..
—— Mauritius, lb.	..	..
—— East India, viz., from B. P., lb.	1,152,676	3,216,553
—— —— from F. P., lb.	1,464,205	406,342
—— Other sorts, lb.	10,529,398	6,950,370
Corn, viz.:—		
—— Wheat, qrs.	84,992	173,933
—— Barley, qrs.	44,365	18,465
—— Oats, qrs.	30,791	56,184
—— Wheatmeal and Flour, cwt.	165,308	283,862
Dyes and Dyeing Stuffs, viz.:—		
—— Cochineal, lb.	352,023	435,534
—— Indigo, lb.	4,074,598	3,691,951
—— Lac-dye, lb.	206,169	200,975
—— Logwood, tons	3,696	4,385
Metals, viz.:—		
—— Copper, unwrought, cwt.	6,898	2,206
—— Iron, in bars or unwrought, tons	2,635	4,761
—— Steel, unwrought, cwt.	27,224	19,305
—— Lead, Pig, tons	1,268	912
—— Spelter, cwt.	69,273	100,043
—— Tin, cwt.	23,795	17,230
Oil, Olive, gallons	283,734	150,561
Opium, lb.	74,126	70,824
Quicksilver, lb.	1,399,236	1,136,821
Rice, not in the Husk, cwt.	244,342	180,584
Spices, viz.:—		
—— Cassia, Lignea, lb.	1,432,035	633,083
—— Cinnamon, lb.	413,138	421,497
—— Cloves, lb.	301,554	126,323
—— Mace, lb.	17,210	25,322
—— Nutmegs, lb.	194,997	180,338
—— Pepper, lb.	1,246,482	4,151,569
—— Pimento, lb.	2,462,485	2,337,982
Spirits, viz.:—		
—— Rum, gallons*	1,678,374	1,279,845
—— Brandy, gallons*	1,117,253	822,919
—— Geneva, gallons*	280,768	331,301
Sugar, viz.:—		
—— B. P. in America, cwt.	11,455	8,774
—— Mauritius, cwt.	1,750	2,687
—— East India, B. P., cwt.	28,006	22,290
—— —— F. P., cwt.	129,035	52,384
—— Other sorts, cwt.	200,983	191,961
Tobacco, unmanufactured, lb.	13,218,897	12,319,405
—— Foreign manufactured, and snuff, lb.	205,651	436,157
Wine, viz.:—		
—— Cape, gallons	3,184	10,876
—— French, gallons	113,236	99,112
—— Other sorts, gallons,	1,757,161	1,564,536
Wool, Cotton, viz.:—		
—— —— B. P. in America, lb.	5,878	19,812
—— —— —— in the East Indies, lb.	17,104,367	24,864,266
—— —— Of other parts, lb.	15,669,489	6,855,685
Wool, Sheep and Lambs', lb.	4,101,700	613,707

* Including overproof.

AN ACCOUNT of the Number and Tonnage of Vessels, distinguishing the Countries to which they belonged, which entered Inwards and cleared Outwards in the Year ended 5th January 1837, compared with the Entrances and Clearances in the preceding Year, ended 5th January 1836; stated exclusively of Vessels in Ballast, and of those employed in the Coasting Trade, or the Trade between Great Britain and Ireland.

Countries to which the Vessels belonged.	INWARDS.				OUTWARDS.			
	1836.		1837.		1836.		1837.	
	Ships.	Tonnage.	Ships.	Tonnage.	Ships.	Tonnage.	Ships.	Tonnage.
United Kingdom and its Dependencies . .	11,740	2,203,026	11,644	2,250,173	10,158	1,744,094	10,216	1,828,501
Russia	204	55,894	225	61,435	118	34,502	104	29,290
Sweden . . .	130	16,839	198	26,900	116	13,871	135	16,252
Norway . . .	734	115,914	873	144,162	209	25,415	213	23,298
Denmark . . .	630	55,307	772	61,960	671	62,324	810	68,106
Prussia . . .	572	121,815	873	175,938	376	74,306	361	67,462
Other German States . .	505	38,333	773	57,843	445	40,550	528	45,618
Holland . . .	295	27,372	408	34,432	370	41,560	369	36,114
Belgium . . .	282	29,245	309	37,188	286	30,181	330	40,624
France . . .	769	32,058	799	33,805	695	46,660	867	59,115
Spain	33	5,007	57	6,233	30	5,447	53	6,566
Portugal . . .	60	6,530	83	9,231	37	4,899	51	7,033
Italian States . .	25	5,536	47	9,608	33	8,693	50	10,560
Other European States . .	—	—	—	—	—	—	—	—
United States of America . .	546	238,112	539	222,803	547	237,074	562	254,565
Other States in America, Africa, or Asia .	6	1,866	3	656	2	457	5	2,413
Total . . .	16,531	2,952,854	17,603	3,132,367	14,093	2,370,033	14,654	2,495,517

AN ACCOUNT of the Number and Tonnage of Vessels which entered Inwards and cleared Outwards with Cargoes, at the several Ports of the United Kingdom, in the Year ended 5th January 1837, compared with the Entrances and Clearances of the preceding Year, ended 5th January 1836; distinguishing the Vessels employed in the intercourse between Great Britain and Ireland from other Coasters.

—	INWARDS.				OUTWARDS.			
	1836.		1837.		1836.		1837.	
	Ships.	Tonnage.	Ships.	Tonnage.	Ships.	Tonnage.	Ships.	Tonnage.
Employed in the intercourse between Great Britain & Ireland	10,116	1,138,147	9,820	1,179,062	14,608	1,473,255	1472 5	1,490,788
Other Coasting Vessels . .	111,213	9,050,769	113,975	9,158,483	115,144	9,187,075	118,616	9,271,902
Total . .	121,329	10,188,916	123,795	10,337,545	129,752	10,660,330	133,341	10,762,690

Statistical Department, Board of Trade,
February 9, 1837.

G. R. PORTER

An Account of the Exports of the principal Articles of British and Irish Produce and Manufactures, in the Year ended 5th January 1837, compared with the Exports of the previous Year.

ARTICLES.	Declared Value. 1836.	1837.
	£.	£.
Coals and Culm	244,898	321,112
Cotton Manufactures	16,421,715	18,891,386
——— Yarn	5,706,589	6,128,233
Earthenware	540,421	838,562
Glass	640,410	552,291
Hardwares and Cutlery	1,833,043	2,177,162
Linen Manufactures	3,208,778	3,606,222
Metals, viz.:—Iron and Steel	1,643,741	2,284,116
Copper and Brass	1,094,749	1,057,175
Lead	195,144	226,933
Tin, in Bars, &c.	32,290	62,053
Tin plates	367,056	366,873
Salt	144,489	172,999
Silk Manufactures	973,786	922,903
Sugar, Refined	852,487	698,190
Wool, Sheep's or Lambs'	387,925	332,364
Woollen Manufactures	7,149,602	8,158,363
Total of the foregoing Articles	41,437,123	46,796,937

HOP DUTY.

An Account of the Duty on Hops of the Growth of the Year 1837, Distinguishing the Districts, and the Old from the New Duty.

Districts.	Duty.			Districts.	Duty.		
Barnstaple	38	16	4	Lynn	16	5	1
Bath	22	10	2	Northampton	14	13	0
Bedford	136	10	2	Norwich	48	0	10
Bristol	4	14	8	Oxford	67	15	4
Cambridge	9	8	4	Plymouth	6	6	8
Canterbury	60,511	0	10	Reading	30	6	6
Chester	3	1	6	Rochester	82,680	8	10
Cornwall	12	1	9	Salisbury	5,991	16	6
Coventry	0	6	0	Salop	10	11	6
Derby	944	18	8	Stafford	0	6	4
Dorset	48	5	0	Stourbridge	3,281	4	2
Essex	1,535	18	6	Suffolk	1,002	17	0
Exeter	43	7	10	Surrey	49	14	6
Gloucester	44	2	8	Sussex	80,873	2	2
Grantham	155	9	10	Uxbridge	4	12	4
Hants	8,464	0	8	Wales Middle	418	8	0
Hereford	48,237	17	4	Wales West	0	4	10
Hertford	847	14	2	Wellington	104	1	10
Isle of Wight	2	14	8	Worcester	10,204	3	0
Lincoln	4,702	3	6				
					£310,570	14	0

Old Duty at 1 12-20*d.* per lb.	178,578	3	0½	8-20
New Ditto ⅝8-20*d.* per lb.	131,992	10	11¼	12-20
	£310,570	14	0	

Excise Office, London, Nov. 14. W. COTTRELL, General Accountant.

TABLES OF THE RELATION OF THE IMPERIAL WEIGHTS AND MEASURES TO THE CHIEF WEIGHTS AND MEASURES ON THE CONTINENT.

(From Tate's Modern Cambist.)

TROY WEIGHT.

100 Ounces Troy are equal to, in

France	3.11002	Kilogrammes of 1000 Grammes.
Netherlands	3.11002	Ponden or Kilo. of do.
Hamburgh	13.3037	Cologne Marks of 16 Loths.
Prussia	13.301	Prussian Marks of 16 Loths.
Sweden	14.769	Marks of 16 Lods.
Russia	7.597	Pounds of 32 Loths or 96 Solotnicks.
Turkey	9.696	Chequees of 100 Drams.
Austria	11.077	Vienna Marks of 16 Loths.
Naples	116.363	Neapolitan Ounces.
Spain	13.518	Castilian Marks of 8 Ounces.
Portugal	13.553	Marks of 8 Ounces.

AVOIRDUPOIS WEIGHT.

100 lb. Avoirdupois are equal to, in

France	45.35	Kilogrammes.
Netherlands	90.71	Half Ponden or Kilogrammes.
Hamburgh	93.62	Pounds of 16 Ounces and 32 Loths.
Denmark	90.80	Pounds of 32 Lods.
Prussia	96.98	Pounds of 16 Ounces.
Sweden	106.71	Pounds, Victualie Weight,
Russia	110.78	Pounds of 32 Loths.
Turkey, Constant	35.35	Okes of 400 Drams.
Austria	80.96	Pounds of 16 Ounces.
Naples	141.41	Pounds of 12 Ounces.
Leghorn	133.58	Pounds of 12 Ounces.
Genoa	143.10	Pounds of 12 Ounces.
Spain	98.57	Pounds of 16 Ounces.
Portugal	98.82	Pounds of 16 Ounces.

112 lb. Avoirdupois are equal to, in

France	50.79	Kilogrammes.
Netherlands	101.59	Half Ponden.
Hamburg	104.85	Pounds.
Denmark	101.69	Pounds.
Prussia	108.62	Pounds.
Sweden	119.50	Pounds.
Russia	3.102	Poods of 40 lb.
Turkey, Constant	39.59	Okes.
Austria	90.67	Pounds.
Naples	0.5702	Cantaro of 100 Rottoli.
Leghorn	1.496	Quintal of 100 Pounds.
Genoa	1.0685	Cantaro of 100 Rottoli.
Spain	4.416	Arrobas of 25 lb.
Portugal	3.459	Arrobas of 32 lb.

100 Imperial Gallons are equal to, in

France	454.34	Litres.
Netherlands	454.34	Kans.
Hamburgh	62.75	Viertels, 20 to 1 Ahm.
Denmark	58.79	Viertels, 30 to 1 Oxhoft.
Prussia	396.79	Quarts, 64 to 1 Eimer.
Sweden	173.66	Kannen, 30 to 1 Eimer.
Russia	36.97	Wedros, 18 to 1 Oxhoft.
Turkey	86.54	Almudes.
Austria	8.03	Eimers.
Naples	10.97	Barile of 60 Caraffi.
Leghorn	9.96	Barile of 20 Fiasche.
Do.	13.58	Barile of Oil.

100 Imperial Gallons are equal to, in

Genoa . . .	6.12	Barile.
Spain . . .	28.10	Cantaros of 8 Azumbras.
Portugal . .	27.47	Almudes of Lisbon.
Do. . . .	17.83	Do. of Oporto.

10 Lasts or 100 Imperial Quarters are equal to, in

France . . .	290.77	Hectolitres.
Netherlands . .	9.69	Lasts of 30 Mudde or Hectolitres.
Hamburgh . .	9.18	Lasts of 30 Scheffels.
Denmark . .	17.42	Lasts of 12 Toendes.
Sweden . . .	176.41	Tunna of 36 Kappar.
Prussia . . .	7.34	Lasts of 72 Scheffels.
Russia . . .	138.64	Chetwerts.
Turkey . . .	828.41	Killows of Constantinople.
Austria . . .	472.86	Metzen.
Naples . . .	568.58	Tomoli.
Leghorn . .	397.89	Sacks.
Genoa . . .	241.51	Mine.
Spain . . .	514.78	Fanegas.
Portugal . .	2151.5	Alqueires of Lisbon.
Do. . . .	1704.7	Do. of Oporto.

100 Yards English are equal to, in

France . . .	91.43	Metres.
Netherlands . .	91.43	Ells or Metres.
Hamburgh . .	159.58	Ells.
Denmark . .	145.67	Ells.
Sweden . . .	154.00	Ells.
Prussia . . .	137.10	Ells.
Russia . . .	128.57	Arshines.
Turkey . . .	135.21	Pikes.
Austria . . .	117.35	Ells.
Naples . . .	43.27	Canne of 8 Palmi.
Leghorn . .	153.87	Braccia.
Genoa . . .	36.575	Canne of 10 Palmi.
Spain . . .	107.83	Varas.
Portugal . .	83.45	Varas.

BRITISH MINISTERS ABROAD.

Russia.—Amb. Ex. and Plen., Earl Durham. Sec. of Emb., J. R. Milbanke, Esq.

Sweden.—Env. Ex. and Min. Plen., Hon. J. Bligh. Sec. of Leg., Hon. J. Bloomfield.

Prussia.—Env. Ex. and Min. Plen., Lord W. Russell. Sec. of Leg., Sir G. B. Hamilton.

Denmark.—Env. Ex. and Min. Plen., Rt. Hon. Sir H. W. W. Wynn. Sec. of Leg., P. Browne, Esq.

Netherlands.—Sir E. Disbrowe. Sec. of Leg., Sir A. Malet, Bart.

Belgium.—Env. Ex., Sir Hamilton Seymour. Sec. of Leg., T. W. Waller, Esq.

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Wirtemberg.—Env. Ex. and Min. Plen., Sir G. Shee. Sec. of Leg., Hon. H. Wellesley.

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Greece.—Min. Res., Sir E. Lyons. Sec. of Leg., P. Griffith, Esq.
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Germanic Confederation.—Min. Plen., to reside with the Diet at Frankfort, T. Cartwright, Esq. Sec. of Leg., Hon. F. G. Molyneux.
America.—Env. Ex. and Min. Plen., H. S. Fox, Esq. Sec. of Leg., C. Bankhead, Esq.
Mexico.—Min. Plen., R. Pakenham, Esq. Sec. of Leg., Hon. C. Ashburnham.
Columbia.—Env. Ex. and Min. Plen., W. Turner, Esq. Sec. of Leg., W. P. Adams, Esq.
Brazil.—Env. Ex. and Min. Plen., H. C. J. Hamilton, Esq. Sec. of Leg., W. G. Ouseley, Esq.
United Provinces of the Rio de la Plata.—Min. Plen., J. H. Mandeville, Esq. Sec. of Leg.,

FOREIGN MINISTERS IN ENGLAND.

Russia.—Ambassador, Count Pozzo di Borgo, Dover-street. Cons. Gen., G. Benkhausen, Esq., 29, Great Winchester-street.
Sweden and Norway.—Envoy, Count Bjornstjerna; Sec., Baron Rehausen, 13, Belgrave-place. Cons., C. Tottie, Esq, 17, Great St. Helen's.
Prussia.—Ambassador, Baron Bulow, 3, Lower Berkeley-street.
Denmark.—Envoy, Baron de Blome, 39, Grosvenor-place. Sec., C. Bille, Esq. Cons., F. Wilson, Esq., 6, Warnford-court.
Holland.—Ambassador, Mons. Dedel, 11, Princes-street, Cavendish-square. Cons. Gen., J. W. May, Esq., 123, Fenchurch-street.
Belgium.—Envoy, M. Van de Weyer, 17, Fitzroy-square. Sec., M. Wallez. Cons., H. Castellain, Esq. 3, Copthall-court.
Austria.—Ambassador, Prince Esterhazy. Cons., N. M. Rothschild, Esq., 2, New-court, St. Swithin's-lane.
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Saxony.—Min. Res., Baron R. de Gersdorff, 23, Park-street, Grosvenor-square. Cons. Gen., J. Colquhoun, Esq. 76, Cornhill.
France.—Ambass., Count Sebastiani, Manchester-square. Sec., M. de Bacourt. Cons. Gen., M. Durand St. André, 17, Tokenhouse-yard.
Spain.—Minister, D. M. Aguiliar, 33, Wimpole-st. Cons. Gen., Chev. Barrero.
Portugal.—Minister, Baron Moncorvo, 55, Baker-st. Cons. Gen., F. J. Vanzeller, St. Alban's-place, Bishopsgate-street.
Sardinia.—Envoy, Count St. Martin d'Aglié, 34, Hill-street. Sec., M. Milon. Cons., J. B. Heath, Esq. 31, Old Jewry.
Sicily.—Envoy, Count de Ludolf, 1, Gloucester-place. Sec., Chev. Vanvitelli. Cons. Gen., H. Minasi, Esq. 15, Cambridge-street, Edgeware-road.
Switzerland.—Cons. Gen., J. L. Prevost, Esq. 24, Cateaton-street.
Greece.—Min., Sign. Tricoupi, 49, York-terrace, Regent's-park.
Turkey.—Env. Ex. and Min. Plen.,
Hanover.—Min. Res., . Secs., H. G. Goltermann and C. Klengermann, Esqrs. Cons., Sir J. Hall, 6, Circus, Minories.
Baden, Hesse Darmstadt, and Hesse Cassel.—Cons., Mr. R. Godeffroy, 80, Coleman-street.
Mecklenburgh Schwerin.—Cons., Mr. C. Kreeft, 121, Fenchurch-street.
Hanseatic Republics, Lubeck, Bremen, and Hamburgh.—Cons. Gen., J. Colquhoun, Esq., 12, St. James's-place; Office, 76, Cornhill.
Free City of Frankfort.—Cons., J. G. Behrends, Esq. 14, Broad-street Buildings.
America.—Env. Ex. and Min. Plen., Andrew Stevenson, Esq. Cons. Gen., Col. Aspinwall. Vice-Cons., J. Le Souef, 1, Bishopsgate-churchyard.
Mexico.—Mins., M. de Santa Maria. Cons., M. Schneidnagel, 20, Austin Friars.
Brazil.—Envoy, Chev. d'Arago Ribeiro, 20, Park-crescent, Regent's-park. Sec., Chev. Lisboa. Cons. Gen., José J. T. d'Araugo, Finsbury-chambers.
United Provinces of the Rio de la Plata.—Mins.,
Vice-Cons., V. Pazos, Esq. 20, Mabledon-place, New Road.
Uruguay.—Cons. Gen., Mr. F. De Lisle, 1, York-place, Portman-square.

GOVERNORS OF BRITISH COLONIES.

EUROPEAN.

Isle of Man.—Lieut.-Gov., Col. J. Ready.
Gibraltar.—Lieut.-Gov., Major-Gen. Sir A. Woodford, K.C.B.
Malta.—Lieut.-Gov., Major-Gen. Sir H. F. Bouverie, K.C.B.
Ionian Islands.—Lieut.-Gen. Sir H. Douglas, Bart.
Heligoland.—Gov., Major-Gen. Sir H. King.

AMERICAN.

Lower Canada.—Gov. Gen.,
Upper Canada.—Lieut.-Gov., Sir F. B. Head, Bart.
Nova Scotia.—Lieut.-Gov., Major-Gen. Sir C. Campbell.
New Brunswick.—Lieut.-Gov., Major-Gen. Sir John Harvey, K.C.H.
Prince Edward Island.—Lieut.-Gov., Sir C. A. Fitzroy, K.H.
Newfoundland.—Gov., Capt. H. Prescott, R.N.
Jamaica.—Gov., Lieut.-Gen. Sir L. Smith, K.C.B.
Barbadoes, St. Vincent, Granada, Tobago.—Gov., Major-Gen. Sir E. J. M. M'Gregor, Bart.
St. Vincent.—Lieut.-Gov., Capt. G. Tyler.
Granada.—Lieut.-Gov., Lieut.-Col. C. J. Doyle.
Tobago.—Lieut.-Gov., Major-Gen. H. C. Darling.
Antigua, Montserrat, St. Christopher's, Nevis, Virgin Islands, and Dominica.—Gov.-Gen., Lieut.-Col. Sir W. M. G. Colebrooke.
St. Christopher's.—Lieut.-Gov., Lieut.-Col. Sir H. G. M'Leod.
Dominica.—H. Light, Esq.
British Guiana (Demerara, Essequibo, and Berbice).—Gov., Major-Gen. Sir J. C. Smith.
Trinidad.—Lieut.-Gov., Right Hon. Sir G. F. Hill.
St. Lucia.—Lieut.-Gov., Sir D. St. Leger Hill.
Bermuda.—Gov., Major-Gen. Sir S. R. Chapman.
Bahama Islands.—Lieut.-Gov., Col. F. Cockburn.

ASIATIC.

Ceylon.—Gov., Right Hon. J. A. S. Mackenzie.

AFRICAN.

St. Helena.—Gov., Major-Gen. Middlemore.
Cape of Good Hope.—Gov., Major-Gen. G. T. Napier, C.B.
Mauritius.—Gov., Lieut.-Gen. Sir W. Nicolay.
Sierra Leone.—Gov., Col. R. Doherty.
Gambia.—Lieut.-Gov.,

AUSTRALASIAN.

New South Wales.—Gov., Sir G. Gipps.
Van Diemen's Land.—Lieut.-Gov., Captain Sir J. Franklin, R.N.
Swan River.—Gov., Sir J. Stirling.
South Australia.—Gov., Capt. Hindmarsh, R.N.

INDIAN EMPIRE.

Bengal.—Gov.-Gen., Lord Auckland.
Madras.—Gov., Lord Elphinstone.
Bombay.—Gov., Sir R. Grant, G.C.H.
Agra.—Gov., Sir C. T. Metcalf.

BRITISH CONSULS ABROAD.

C. *signifies Consul.* | V.C. . . . *Vice Consul.*
C.G. . . . *Consul General.* | C.A. . . . *Consular Agent.*

Russia:—St. Petersburgh, Thomas J. Gisborne, C.
Archangel, Thos. Carew Hunt, C.
Riga, Robert Hay, C.
Liebau, Francis Keinitz, C.
Warsaw, Charles John Barnett, C.
Odessa, James Yeames, C. G.
Taganrog, William Yeames, V. C.
Sweden:—Stockholm, George Foy, C.
Gottenburgh, Hen. Thos. Liddell, C.
Norway:—Christiania, G. Mygind, C.
Bergen, John Grieg, C.
Hammerfest, J. R. Crowe, C.
Denmark:—Elsinore, Francis C. Macgregor, C.
Copenhagen, N. A. Fenwick, V. C.
Prussia:—Dantzic, H. R. Plaw, C.
Konigsberg, J. D. Brockmann, V. C.
Pillau, C. E. Elsasser, V. C.
Memel, W. J. Hertslet, V. C.

Stettin, F. H. Peterson, V. C.
Germany:—Hamburgh, Henry Canning, C. G.
Ditto, Charles Wesselhoeft, V. C.
Bremen, B. Pearkes, V. C.
Lubeck, W. L. Behncke, V. C.
Cuxhaven, Henry H. Dutton, V. C.
Holland:—Amsterdam, Robt. Melvil, C.
Rotterdam, Alexander Ferrier, C.
Belgium:—Antwerp, George de H. Larpent, C.
Ostend, Gaspard A. Fauche, C.
France:—Paris, Thomas Pickford, C.
Calais, Samuel G. Marshall, C.
Boulogne, William Hamilton, C.
Hâvre, Gilbert Gordon, C.
Nantes, Henry Newman, C.
Brest, Anthony Perrier, C.
Charente, John Frank Close, C.
Bordeaux, T. B. G. Scott, C.
Bayonne, J. V. Harvey, C.
Marseilles, Alexander Turnbull, C.
Toulon, L. E. Jouve, C.
Corsica, A. P. Palmedo, C.
Granville, A. White, C.
Spain:—Madrid, G. A. Alonzo, C. A.
Bilbao, J. Clark, C.
Corunna, J. Crispin, C.
Cadiz, J. M. Brackenbury, C.
San Lucar, Charles Phillippe, V. C.
Malaga, William P. Mark, C.
Carthagena, Matthew Carter, C.
Alicante, Jasper Waring, C.
Barcelona, James Annesley, C.
Mahon, L. C. Hargrave, C.
Teneriffe, Richard Bartlett, C.
St. Jago de Cuba, John Hardy, C.
Havana, C. D. Tolmé, C.
Portugal:—Lisbon, William Smith, C.
Ditto, Jeremiah Meagher, V. C.
Oporto, Edwin J. Johnston, C.
Madeira, Henry Veitch, C.
St. Michael's, William Harding Read, C. G.
Ditto, R. C. Kendall, V. C.
Fayal, John Minchin, V. C.
Terceira, Hilliard Alton, V. C.
Italy:—Genoa, James Stirling, C.
Nice, Peter Le Croix, C.
Cagliari, George Bomesteer, C.
Leghorn, John Falconar, C.
Ancona, George Moore, C.
Rome, John Freeborn, V. C.
Naples, William Gallwey, C.
Gallipoli, Richard Stevens, V. C.
Otranto, Francisco V. Corchia, V. C.
Palermo, John Goodwin, C.
Messina, W. W. Barker, C.
Austrian States:—Milan and Venice, Sir Thomas S. Sorell, C. G.
Venice, Wm. Colston Tatam, V. C.
Trieste, Henry Bynner, V. C.
Fiume, Charles Thomas Hill, V. C.
Ragusa.
Greece:—Prevesa, Sid. S. Saunders, C.
Patras, G. W. Crowe, C.
Pyrgos, Anastasis Pasqualigo, V. C.
Napoli, J. D. Griffiths, V. C.
Syra, Richard Wilkinson, C.
Turkey:—Constantinople, John Cartwright, C. G.
Ditto, A. C. Cumberbatch, V. C.
Erzeroom, James Brant, V. C.
Trebizond, H. Suter, V. C.
Dardanelles, C. A. Lander, V. C.
Salonica, Charles Blunt, C.
Bucharest, R. G. Colquhoun, C.
Adrianople, John Kerr, C.
Smyrna, R. W. Brant, C.
Ditto, John Charnaud, V. C.
Scio, G. D. Vedova, V. C.
Tunis, Sir T. Reade, C. G.
——— W. Ancram, V. C.
Tripoli, H. Warrington, C. G.
Begnazi, T. Wood, V. C.
Algiers, R. W. St. John, C. G.
——— A. Tulin, V. C.
Oran, John Bell, V. C.
Tangier, E. Drummond Hay, C. G.
Syria:—Damascus, W. P. Farren, C.G.
Beyrout, Niven Moore, C.
Cyprus, A. Vondiziano, V. C.
Candia, H. S. Ongley, C.
Aleppo, N. W. Werry, C.
Egypt:—Cairo, Patr. Campbell, Agent and C. G.
Ditto, A. Walne, V. C.
Alexandria, Robert Thurburn, C.
Ditto, Charles Sloane, V. C. and Cancellier.
Damietta, Michael Surur, V. C.
Rosetta, Alexander Lenzi, V. C.
United States:—New York, James Buchanan, C.
Philadelphia, Gilbert Robertson, C.
Charleston, William Ogilby, C.
New Orleans, John Crawford, C.
Boston, George Manners, C.
Baltimore, John M'Tavish, C.
Mobile, James Baker, C.
Norfolk, William Gray, C.
Savannah, Edmund Molyneux, C.
Portland, Thomas Sherwood, V. C.
Mexico:—Mexico, J. Parkinson, C.
San Blas, Eustace Barron, V. C.
Vera Cruz, Francis Giffard, V. C.
Tampico, J. T. Crawford, V. C.
Hayti:—Port au Prince, G. W. C. Courtenay, C.
Ditto, Thomas Ussher, V. C.
Cape Haitien, Harrison J. Thompson, V. C.
Guatemala:—Guatemala, Fred. Chatfield, C.
Columbia:—Carthagena, P. W. Kelly, C.
Maracaybo, Robert Mackay, C.
Caracas, Sir Robert Ker Porter, C.

Panama, Joseph Cade, C.
Guayaquil, Walter Cope, C.
Puerto Cabello, T. J. Willimott, C.
Brazil:—Rio de Janeiro, R. Hesketh, C.
Maceio, Baldwin Sealy, V. C.
Maranham, John Moon, C.
Parà, John Hesketh, V. C.
Pernambuco, Edward Watts, C.
Bahia, C. T. O'Gorman, C.
Monte Video:—Monte Video, Thomas Samuel Hood, C. G.
Buenos Ayres:—Buenos Ayres, Charles Griffiths, C.
Chili:—Valparaiso, Honourable John Walpole, C. G.
Ditto, V. C.
Peru:—Lima, Belford H. Wilson, C. G.
Ditto, Timothy S. Sealy, V. C.
Arica, H. Wilson, C.
Bolivia, J. Peutland, C. G.
Sandwich Islands:—Woahoo, Richard Charlton, C.

NAVY AGENTS.

[*From the Navy List.*]

NAVY AND PRIZE AGENTS RESIDENT IN LONDON.

Atkins and Son, 7, Walbrook.
Barwis William H. B., 1, New Boswell Court, Lincoln's-inn.
Booth and Pettet, 10, Lancaster-place, Waterloo Bridge.
Chard William and Edward, 3, Clifford's-inn, Fleet-street.
Chippendale J., John-street, Adelphi.
Clementson Chas., 8, Adelphi-terrace.
Collier Thomas, and John Adolphus Snee, 3, Brick-court, Temple.
Copland J., 23, Surrey-street, Strand.
Dufaur Joseph, 13, Clements-inn.
Evans & Eyton, 7, Northum.-st, Strand.
Goode Fred., 15, Surrey-street, Strand.
Halford James, 41, Norfolk-st., Strand.
Hallett & Robinson, 14, Gt. George-st.
Hinxman J., 72, Great Russel-street.
Holmes William, 3, Lyon's-inn.
Loudonsack C.F., 1, James-st., Adelphi.
Muspratt John P., 9, New Broad-street.
Ommanney Sir F. M., Kt. 22, Norfolk-street, Strand.
Slade William, 21, Cecil-street, Strand.
Stilwell Thomas John and Thomas, 22, Arundel-street, Strand.
Woodhead Jos., 1, James-st., Adelphi.

AGENTS FOR OFFICERS OF THE ROYAL MARINES,

Messrs. Cox and Son, Hatton-Garden.

LIST OF LICENSED NAVY AGENTS FOR PETTY OFFICERS AND SEAMEN.

With the Dates of their Licences respectively.

N.B. Each Licence expires three years after the Date thereof.

Barber Lewis (*Merchant*), Malta	16 Nov. 35
Barnard Rebecca (*widow and executrix of David Barnard*) 17, High-street, Southampton	6 Mar. 35
Chambers George, and Chambers Wm. Grant, 24, Hard, and 58, High-street, Portsmouth	30 Sept. 36
Cohan Lewis, Chatham	3 Feb. 35
Davis Noah, 131, Ratcliffe High., and at 55, High-st., Gravesend	13 Nov. 35
Davis Martha (*widow of S. S. Davis*) 68, High-street, Chatham	5 Sept. 37
Edmond Owen Copner, No. 11, Great St. Helens, Bishopsgate-street, and East India Chambers, Leadenhall-street	8 Dec. 34
Edwards J., 34, Union-street, Portsea	3 Aug. 37
Isaac Philip, 56, Great Prescott-street, Goodman's Fields	10 May 37
Isaacs Sam., 37 and 54, Havant-st, and 20, College-st., Portsea	18 April 36
Joseph Moss, 8, Nelson-street, Liverpool (*limited to certain Orders dated on or before 8 Nov. 34, made in favour of Samuel Joseph, of Liverpool, and by him endorsed in favour of Moss Joseph.*)	24 Feb. 35
Nathan Joseph, 52, Great Prescott-street, Goodman's Fields	8 June 36
Levi B., 45, Bedford st., Plymouth	25 Aug. 35
Marks Charles, 17, Treville Street, Plymouth	29 Dec. 34
Martell George, 1, St. Mary-street, Portsmouth	7 Mar. 35
Mordecai, M. 71, Fore-street, Devonport	24 April 37
Moses Abraham, 36, St. James-street, Portsea	22 Dec. 35
Neck Edmund, 22, Com. Hard, Portsea	4 Dec. 35
Oliver Robert Moon, 36, Chapel-street, Devonport	17 Oct. 36
Philpot John, 35, St. Swithin's-lane, London	4 Nov. 35
Rogers Robert, 93, Queen-street, Portsea	28 Oct. 36

Solomon Samuel. High-street, Chatham (*limited to Orders dated previously to 29 August*, 1831) . . . . 11 Feb. 35
Solomon Moses, 8, Ordnance-row, Portsea . . . 9 April 35
Solomon L., 89, High-street, Chatham . . . . 24 Oct. 36
Symons John, Devonport . . . . . 19 July 36
Werner J., 5, Queen-street, Golden-square. . . . 20 Jan. 37

ARMY AGENTS.

[*From the Army List.*]

Ashley and Son, 135, Regent Street.
Atkinson John, Ely Place, Dublin.
Barron and Smith, 4, Upper Charles Street, Westminster.
Borough, Sir Edward R., Bt., Armit and Co., Leinster Street, Dublin.
Cane Richard and Co., Dawson-street, Dublin.
Collyer, Geo. Sam., Park-place, St. James's.
Cox and Co., Craig's Court.
Cox and Son, (*for Royal Marines,*) 44, Hatton Garden.
Downes Cha., 14, Warwick-street, Charing Cross.
Hopkinson, Barton, and Knyvett, 3, Regent-street, St. James's.
Kirkland John, 80, Pall Mall.
Lawrie John and John M'Grigor, 10, Charles-street, St. James's-square.
Price William F., 34, Craven-street, Strand.

GENERAL AGENTS FOR THE RECRUITING SERVICE.

In Great Britain, John Kirkland, Esq., No. 80, Pall Mall.
In Ireland . . Sir Bagenal Wm. Burdett, Bt., Dublin.

PARLIAMENTARY AGENTS.

Bain George, 2, Parliament-street.
Brown M, 21, Parliament-street.
Burke and Venables, 44, Parliament-st.
Caldwell and Son, 29, Golden-square.
Deans and Dunlop, Fludyer-street.
Dorington, Hayward, & Co., 16, Parl.-st.
Dyson and Hall, 22, Parliament-street.
Graham A., 2, Great Scotland-yard.
Jones & Walmsley, 40, Parliament-st.
Mac Dougal & Upton, 46, Parliamnt-st.
Mundell A, 37, Great George-street.
Richardson and Connel, 21, Fludyer-st.
Spottiswood & Robertson, Gt. George-st.
Sydney Sir W. R., 11, New Palace-yd.
Thorp, Pritt, & Sherwood, 2, Parl.-st.
Webster G., 1, Old Palace-yard.

BANKS IN LONDON, *viz.*,

Bank of England, Threadneedle-street.
Branch Banks.—Birmingham—Bristol—Gloucester—Hull—Leeds—Liverpool—Manchester—Newcastle upon Tyne—Norwich—Plymouth—Portsmouth—Swansea.
London Joint Stock Bank, Princes-street.
London and Westminster Bank:
HEAD OFFICE. 38, Throgmorton-street.
Westminster Branch ..... 9, Waterloo Place, Pall Mall.
Bloomsbury Branch ..... 213, High Holborn.
Southwark Branch ..... 12, Wellington-street, Borough.
Eastern Branch ..... 87, High-street, Whitechapel.
Borough of Mary-le-bone Bank, 9, Cavendish-square.
British North American Bank, 7, St. Helen's Place.
Colonial Bank, 62, Old Broad-street.
Dundee Union Branch Bank, 2, Billeter-square.
Finsbury Bank [Branch of Borough of Mary-le-bone] Goswell Road.
Foreign Banking Company, 32, Lombard-street.
National Bank of Ireland, 39, Old Broad-street.
National Provincial Bank of England, 13, Austinfriars.
Provincial Bank of Ireland, 42, Old Broad-street.
Surrey, Kent, and Sussex Banking Company, 71, Lombard-street.

BANKERS IN LONDON.

Ashley, James, and Son, 135, Regent-street.
Bank of Australasia, 18, Aldermanbury.
Barclay, Bevan, and Co., 54, Lombard-street.

Barnard, Dimsdale, and Barnard, 50, Cornhill.
Barnetts, Hoare, and Co., 62, Lombard-street.
Biggerstaffs, 8, West Smithfield.
Bosanquet, Pitt, and Co., 73, Lombard-street.
Bouverie, Lefevre, and Co., 11, Haymarket.
Brown, Janson, and Co., 32, Abchurch-lane.
Call, Sir W. F. Marten, and Co., 25, Old Bond-street.
Child and Co., 1, Fleet-street.
Cockburn and Co., 4, Whitehall.
Cockerell and Co., 8, Austinfriars.
Cocks, Biddulph, and Biddulph, 43, Charing-cross.
Coutts and Co., 59, Strand.
Cunliffe and Co., 29, Lombard-street.
Cunliffe, Roger, 21, Bucklersbury.
Curries and Co., 29, Cornhill.
Davies, R., and Co., 190, Shoreditch.
Denison and Co., 4, Lombard-street.
Dixon, Son, and Brooks, 25, Chancery-lane.
Dorrien, Mello, Dorrien, and Co., 22, Finch-lane.
Drewett and Fowler, Princes-street, Bank.
Drummonds and Co., 49, Charing-cross.
Feltham, John, and Co., 42, Lombard-street.
Fuller, Richard and George, and Co., 84, Cornhill.
Glyn, Hallifax, Mills, and Co., 67, Lombard-street.
Gosling, F. and W., and R. Sharpe, 19, Fleet-street.
Grote, Prescott, and Co., 62, Threadneedle-street.
Hallett and Co., 14, Great George-street, Westminster.
Hammersleys and Clark, 69, Pall-mall.
Hanburys, Taylor, and Lloyds, 60, Lombard-street.
Hankeys and Co., 7, Fenchurch-street.
Herries, Farquhar, Halliday, and Co., 16, St. James's-street.
Hill and Son, 17, West Smithfield.
Hoare, Henry, and Co., 33, Fleet-street.
Hopkinson, Barton, C., and Co., 3, Regent-street.
Jones, Lloyd, and Co., 43, Lothbury.
Jones and Son, 41, West Smithfield.
Johnston and Co., 15, Bush-lane.
Keil, James, 2, Billiter-square.
King, Charles, and Co., 24, Bolton-street, Piccadilly.
Kinloch and Sons, 1, New Broad-street.
Ladbrokes, Kingscote, and Co., Bank-buildings, Cornhill.
Lubbock, Foster, and Co., 14, Mansion-house-street.
Martin, Stone, and Stone, 68, Lombard-street.
Masterman, Peters, Mildred, and Co., 35, Nicholas-lane.
Middlesex County Bank, 17, Bucklersbury.
Overend and Co., 65, Lombard-street.
Pares and Heygates, 6, New Broad-street.
Pocklington and Lacy, 60, West Smithfield.
Praed, Mackworth, and Co., 189, Fleet-street.
Price and Co., King William-street.
Puget, Bainbridges, and Co., 12, St. Paul's Churchyard.
Ransom and Co., 1, Pall-mall East.
Robarts, Curtis, and Co., 15, Lombard-street.
Rogers, Olding, and Co., 29, Clement's-lane.
Scott and Co., 1, Cavendish-square.
Smith, Payne, and Smiths, 1, Lombard-street.
Snow and Paul, Sir J. B., Bart., 217, Strand.
Spooner, Attwoods, and Co., 27, Gracechurch-street.
Stallard, W. H., 76, West Smithfield.
Stevenson and Salt, 20, Lombard-street.
Twining, Richard, George, and J. A., 215, Strand.
Thomas, Son, and Lefevre, 21, Austinfriars.
Tisdall, Thomas G., 15, West Smithfield.
Vere, Sapte, and Co., 77, Lombard-street.
Wakefield and Co., 70, Old Broad-street.

A LIST of the PUBLIC GENERAL STATUTES passed in the THIRD Session of the TWELFTH Parliament of the United Kingdom of *Great Britain* and *Ireland.*

7 WILLIAM IV. & 1 VICTORIA.

7 WILLIAM IV.

I. An Act to suspend for a limited time the operation of two acts passed in the last Session of Parliament, for registering births, deaths, and marriages in England, and for marriages in England,

II. An Act to amend an Act passed in the seventh year of His present Majesty, for consolidating and amending the laws relating to the presentment of public money by grand juries in Ireland.

III. An Act for transferring to the Commissioners of the Admiralty all contracts, bonds, and other securities entered into with the Postmaster General in relation to the Packet Service.

IV. An Act to continue, until the first day of July one thousand eight hundred and thirty-seven, the powers of the Commissioners for inquiring concerning charities in England and Wales.

V. An Act for amending an Act of his late Majesty, for restricting the punishment of leasing-making, sedition, and blasphemy, in Scotland.

VI. An Act to apply the sum of two millions to the service of the year one thousand eight hundred and thirty-seven.

VII. An Act for punishing mutiny and desertion, and for the better payment of the Army and their quarters.

VIII. An Act for the regulation of His Majesty's Royal Marine forces while on shore.

IX. An Act to amend several Acts relating to the Royal Mint.

X. An Act to alter, amend, and continue for a certain period, an Act for repealing certain Acts relating to the removal of poor persons born in Scotland and Ireland, and chargeable to parishes in England, and to make other provisions in lieu thereof.

XI. An Act to apply the sum of eight millions, out of the Consolidated Fund, to the service of the year one thousand eight hundred and thirty-seven.

XII. An Act to indemnify such persons in the United Kingdom as have omitted to qualify themselves for offices and employments, and for extending the time limited for those purposes respectively until the twenty-fifth day of March one thousand eight hundred and thirty-eight; and for the relief of Clerks to Attorneys and Solicitors in certain cases.

XIII. An Act to amend the Acts for regulating the General Penitentiary at Millbank.

XIV. An Act to explain and amend two Acts relating to Trial by Jury in Scotland.

XV. An Act to discharge His Majesty's manor and demesne lands at Newark in the county of Nottingham from any costs of rebuilding or repairing Trent and Markham bridges, and to charge the same on the other hereditary revenues of the Crown.

XVI. An Act for raising the sum of eleven millions by Exchequer Bills, for the service of the year one thousand eight hundred and thirty-seven.

XVII. An Act for carrying to the Consolidated Fund certain Moneys paid into the Exchequer, and usually applied as a part of the annual Aids and Supplies; and for cancelling Stock transferred to the Commissioners for the Reduction of the National Debt on account of the redemption of Land Tax.

1 VICTORIA.

XVIII. An Act for continuing until the first day of June one thousand eight hundred and thirty-nine, and to the end of the then Session of Parliament, the several Acts for regulating the Turnpike Roads in Great Britain which will expire with the present or with the next Session of Parliament.

XIX. An Act to empower the Recorder or other person presiding in Quarter Sessions in corporate cities and towns, and Justices of the Peace for counties, ridings, or divisions, to divide their respective Courts in certain cases.

XX. An Act for transferring and vesting the Royal military canal, roads, towing-paths, and the ramparts and other works belonging thereto, and all estates

and property taken and occupied for the same, in the counties of Kent and Sussex, and also the rates and tolls arising therefrom, in the principal Officers of Her Majesty's Ordnance.

XXI. An Act to amend the Acts for the extension and promotion of public works in *Ireland*.

XXII. An Act to explain and amend two Acts passed in the last session of Parliament, for marriages, and for registering births, deaths, and marriages in *England*.

XXIII. An Act to abolish the punishment of the pillory.

XXIV. An Act to explain and amend an Act of the seventh year of His Majesty King George the Fourth, to provide for improving and rebuilding shire-halls, county-halls, and other buildings for holding the assizes and grand sessions, and also judges' lodgings, throughout England and Wales.

XXV. An Act to make more effectual provisions relating to the police in the district of Dublin metropolis.

XXVI. An Act for the amendment of the laws with respect to wills.

XXVII. An Act for granting to Her Majesty, until the fifth day of July one thousand eight hundred and thirty-eight, certain duties on sugar imported into the United Kingdom, for the service of the year one thousand eight hundred and thirty-seven.

XXVIII. An Act to amend an Act of the third and fourth years of His late Majesty, for the limitation of actions and suits relating to real property, and for simplifying the remedies for trying the rights thereto.

XXIX. An Act for enabling Her Majesty to grant the rank of General officers to foreigners now bearing Her Majesty's commission, and to permit the enlistment of foreigners under certain restrictions.

XXX. An Act to abolish certain offices in the superior courts of common law, and to make provision for a more effective and uniform establishment of officers in those courts.

XXXI. An Act for continuing military commissions and commissions in the Royal Marines in force notwithstanding the demise of the Crown.

XXXII. An Act to repeal the several laws relating to the post-office.

XXXIII. An Act for the management of the post-office.

XXXIV. An Act for the regulation of the duties of postage.

XXXV. An Act for regulating the sending and receiving of letters and packets by the post free from the duty of postage.

XXXVI. An Act for consolidating the laws relative to offences against the post-office of the United Kingdom, and for regulating the judicial administration of the post-office laws, and for explaining certain terms and expressions employed in those laws.

XXXVII. An Act to continue until the first day of July in the year one thousand eight hundred and thirty-eight, and from thence to the end of the then next session of Parliament, an Act for the more effectual administration of the office of a justice of the peace in and near the metropolis.

XXXVIII. An Act for raising the sum of thirteen millions six hundred and twenty-three thousand three hundred pounds by exchequer bills, for the service of the year one thousand eight hundred and thirty-seven.

XXIX. An Act to interpret the words "sheriff," "sheriff clerk," "shire," "sheriffdom," and "county," occurring in Acts of Parliament relating to Scotland.

XL. An Act to continue an Act of the fifty-fourth year of His Majesty King George the Third, for rendering the payment of creditors more equal and expeditious in Scotland, until the first day of May one thousand eight hundred and thirty-eight, and from thence to the end of the then next Session of Parliament.

XLI. An Act for the more effectual recovery of small debts in the sheriff courts, and for regulating the establishment of circuit courts for the trial of small debt causes by the sheriffs, in Scotland.

XLII. An Act to continue until the thirty-first day of December one thousand eight hundred and thirty-eight, and from thence to the end of the then next Session of Parliament, an Act of the ninth year of His Majesty King George the Fourth, for the administration of justice in New South Wales and Van Diemen's Land.

XLIII. An Act to amend the laws for the recovery of small debts by civil bill in Ireland.

XLIV. An Act to provide for the costs of prosecutions for concealing the birth of children by secret burying or otherwise disposing of their dead bodies.

XLV. An Act to alter the mode of giving notices for the holding of vestries, of making proclamations in cases of outlawry, and of giving notices on Sundays with respect to various matters.

XLVI. An Act to vest the Rolls estate in Her Majesty, and to provide for the future payment of the salary of the master of the rolls and the expenses of the rolls chapel.

XLVII. An Act to repeal the prohibition of the payment of the salaries and allowances of the East India Company's officers during their absence from their respective stations in India.

XLVIII. An Act to appoint a second commissioner of bankrupts in Ireland; and to amend an Act passed in the sixth and seventh years of the reign of His late Majesty King William the Fourth, intituled an Act to amend the laws reating to bankrupts in Ireland.

XLIX. An Act to amend certain laws of excise relating to the duties on malt made in the United Kingdom.

L. An Act to facilitate the conveyance of lands and buildings for the purposes of two Acts passed respectively in the fifth and sixth years of His late Majesty King William the Fourth.

LI. An Act to authorize a further issue of exchequer bills for public works and fisheries and employment of the poor, and to amend the Acts relating thereto.

LII. An Act to suspend to the end of the next Session of Parliament the making of lists and the ballots and enrolments for the militia of the United Kingdom.

LIII. An Act to explain and amend an Act of the sixth and seventh years of His late Majesty, for extinguishing the Secular Jurisdiction of the Archbishop of York and the Bishop of Ely, in certain liberties in the counties of York, Nottingham and Cambridge.

LIV. An Act to provide more effectual means to make treasurers of counties and counties of cities in Ireland account for public moneys, and to secure the same.

LV. An Act for better regulating the fees payable to Sheriffs upon the execution of civil process.

LVI. An Act for amending the several Acts for the regulation of attorneys and solicitors.

LVII. An Act to impose certain duties of excise on sugar made from beet-root in the United Kingdom.

LVIII. An Act to revive and continue, until the sixth day of April one thousand eight hundred and thirty-eight, an Act of the last session of Parliament, for suspending proceedings for recovering payment of the money advanced under the Acts for establishing tithe compositions in Ireland.

LIX. An Act to postpone until the first day of January one thousand eight hundred and thirty-nine, the repayment of certain sums advanced by the Bank of Ireland for the public service.

LX. An Act for correcting mistaken references to His late Majesty in Acts of this session of Parliament.

LXI. An Act to extend an exemption granted by an Act of the last session of Parliament from the duties of assessed taxes, in respect of certain carriages with less than four wheels, and to amend the laws relating to the said duties.

LXII. An Act to authorize Her Majesty, until six months after the commencement of the next session of Parliament, to carry into immediate execution, by orders in council, any treaties, conventions, or stipulations made with any foreign power or state for the suppression of the slave-trade.

LXIII. An Act to defray the charge of the pay, clothing, and contingent and other expenses of the disembodied militia in Great Britain and Ireland; and to grant allowances in certain cases to subaltern officers, adjutants, paymasters, quartermasters, surgeons, assistant-surgeons, surgeons' mates, and serjeant majors of the militia, until the first day of July one thousand eight hundred and thirty-eight.

LXIV. An Act for regulating the coroners of the county of Durham.

LXV. An Act to render valid certain Acts done in the performance of duties in the Court of Exchequer in Scotland by the Lord Ordinary on the Bills in the Court of Session, and for the better regulation of the said Court of Exchequer.

LXVI. An Act to extend to Ireland the Act of the fifth and sixth years of His late Majesty's reign, consolidating and amending the laws relating to the cruel and improper treatment of animals.

LXVII. An Act to amend an Act of the fifth year of His Majesty King George the Fourth, for consolidating and amending the laws relative to the arbitration of disputes between masters and workmen.

LXVIII. An Act to provide for payment of the expenses of holding coroners' inquests.

LXIX. An Act to amend an Act for the commutation of tithes in England and Wales.

LXX. An Act to authorize the commissioners for the affairs of India and the Court of Directors of the East India Company to suspend the subsisting enactments concerning the fourfold system of nomination of candidates for the East India Company's college at Haileybury, and for providing during such suspension for the examination of candidates for the said college.

LXXI. An Act to continue until the first day of August one thousand eight hundred and thirty-eight, and to the end of the then session of Parliament, two Acts of the last session of Parliament, for suspending appointments to certain dignities and offices in cathedrals and collegiate churches, and to sinecure rectories, and for preventing the immediate effects on ecclesiastical jurisdictions of the measures in progress for the alteration of dioceses.

LXXII. An Act to provide for the appointment of Lords Justices in the case of the next successor to the Crown being out of the realm at the time of the demise of Her Majesty.

LXXIII. An Act for better enabling Her Majesty to confer certain powers and immunities on trading and other companies.

LXXIV. An Act to restrain the alienation of corporate property in certain towns in Ireland.

LXXV. An Act to prolong for ten years Her Majesty's commission for building new churches.

LXXVI. An Act to impose rates of packet postage on East India letters, and to amend certain Acts relative to the post-office.

LXXVII. An Act to assimilate the practice of the Central Criminal Court to other courts of Criminal Judicature within the Kingdom of England and Wales, with respect to offenders liable to the punishment of death.

LXXVIII. An Act to amend an Act for the regulation of municipal corporations in England and Wales.

LXXIX. An Act to apply the sum of five millions two hundred and twenty thousand pounds out of the Consolidated Fund to the service of the year one thousand eight hundred and thirty-seven, and to appropriate the supplies granted in this session of Parliament.

LXXX. An Act to exempt certain bills of exchange and promissory notes from the operation of the laws relative to usury.

LXXXI. An Act to provide for the levying of rates in boroughs and towns having municipal corporations, in England and Wales.

LXXXII. An Act to amend the law relating to Grand Juries in Ireland, so far as to empower the Grand Jury of the county of Fermanagh to reconstruct the baronial subdivisions of the said county.

LXXXIII. An Act to compel Clerks of the Peace for counties and other persons to take the custody of such documents as shall be directed to be deposited with them under the standing orders of either House of Parliament.

LXXXIV. An Act to abolish the punishment of death in cases of forgery.

LXXXV. An Act to amend the laws relating to offences against the person.

LXXXVI. An Act to amend the laws relating to burglary and stealing in a dwelling-house.

LXXXVII. An Act to amend the laws relating to robbery and stealing from the person.

LXXXVIII. An Act to amend certain Acts relating to the crime of piracy.

LXXXIX. An Act to amend the laws relating to burning or destroying buildings and ships.

XC. An Act to amend the law relating to offences punishable by transportation for life.

XCI. An Act for abolishing the punishment of death in certain cases.

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The machinery on such an extended scale, could hardly have been expected in the first instance to work quite smoothly. In future these little defects will, it is hoped, be to a great degree, if not entirely, remedied. Indeed, considering all things, the progress in this respect already made, cannot be deemed much amiss, there being to record, one way or another, about *five thousand Autograph Patrons and Subscribers*. In all, the Edition comprises EIGHT THOUSAND COPIES.

DIRECTORY.

In future, it is expected, this List will of itself furnish no mean Directory of the names, &c., of merchants and others resident abroad, as well as in this country.

TITLES.

In drawing out this List, an unexpected, and indeed almost insuperable obstacle has started as to what names should have the word "Mr." or "Esq." annexed to them. Bearing in mind the injunction of St. Paul, "Give to every man his proper title lest he be offended," and not having the honor of personally knowing, of course, a very large proportion of his Patrons and Subscribers, and having no guide to direct him in such cases, the Editor trusts, if there be found any inaccuracy in this respect, the individual whom it may chance to affect, will impute it to the right cause—want of information; and, by no means, as any slight or mark of disrespect.

Avery, John, esq., wine and spirit broker, 30, Mincing lane.
Andrews, Edward, esq., 24, Mark lane.
Aldred, S. B., Mr., draper, 81, Holborn hill.
Andrews, Samuel, Mr., tea dealer, 42, Old Bond street.
Amor, John, esq., wine merchant, 135, New Bond street.
Axman, P. esq., merchant, 4, Mark lane.
Arroyare, Ade, esq., merchant, 16, George street, Mansion house.
Aird, W. B. Mr., grocer, 33, Little Newport st.
Atkinson, T. Mr., Customs.
Archer, G. S. Mr., Customs.
Abingdon, S. J. Mr., Customs.
Ayerst, John, esq., broker, Lower Thames st.
Aston, Thomas, jun. esq. 9, Mark lane.
Arnold, G. esq., East India Dock Company.
Adams, C. T. Mr., London Docks.
Alldridge, R. W. Mr., 2, Alderman's walk.
Allen, Thomas, Mr., 53, Threadneedle street.
Allerton, Richard, Mr., Norfolk street, Strand.
Ashford, T. F. Mr., 137, Fenchurch street.
Austie, Alfred, Mr., accountant, 5, Adam's ct, Old Broad street.
Austin, George, esq., Register of Bankrupt's Office, Cateaton street.
Anstead, Charles, esq., merchant, 8, St. Bennett's place.
Ashmore, Thomas, esq., merchant, 78, Cornhill.
Astwick and Webb, wine merchants, 9, Laurence Pountney lane.
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B

Brocklehurst, John, jun. esq., M.P.
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Barrers, J. M. esq., Spanish Consul General.
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Corey, Thomas, Park row.
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Coles, George, Temple Gate.
Clark, Michael, 65, Park street.
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Cox, James, and Son, Small street.
Carlile, Thomas, Bath street.
De Mascarenhas, Chev. Portuguese consul gen.
Davis, Thomas, 6, Exchange buildings.
De Gamboa, A. esq., St. John's bridge.
Dighton, Isaac, esq., 2, Lower Park row.
Drake, Thomas, and Sons, Back hall.
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Dibbin and Co., 21, Old Market street.
Duffett, James, sen., St. Philip's marsh.
Davis, Samuel and Co., 1, Old Market street.

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Forde and Fresnoy, King-street.
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Fiske, Wills, and Co., wholesale tea dealers.
Freeman, Charles, silk mercer, St. Augustine-parade.
Freeman, John, and Co., copper merchants.
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Fowler, John, esq., builder, Dowry-parade.
Foley, Charles, 5, Old King-street.
Frost, John, 75 and 76, Redcliff-street.
Fargus, John, and Son, 4, Clare-street.
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Garrard, Thomas, esq., Sinthwell-street.
Georges, Rickettes, and Co., porter brewers, Bath-street.
Gray and Morris, wine and spirit merchants.
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Glasson, George C., commission merchant.
Godwin, Hensley, and Godwin, Wine-street.

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Gane, George, cheese factor.
Goulden, Samuel, colonial broker, Albion chambers, Small street.
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Gwyer and Gibbs, Tucker street.
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Glass, J. M., Temple back.
Gwyer, H. and F., Temple gate.
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Harfords, Davis and Co., iron masters.
Harper, A., and Co., St. Augustine's parade.
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Hill, George, Beaufort buildings, Clifton.
Hillier, Richard, 10, Nicholas street.
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Hall, William, tallow chandler, West street.
Hunt, Wright, and Co.

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Ingram, William, grocer, Maryleport street.

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Jeffery, John, College green.
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Jonnings, James, grocer, High street.
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Moore, Wm., and Son, 125, Redcliff street.
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Osler, Thos. esq., Richmond Hill, Clifton.
Osborne, Robert, Redcliff Backs.

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Ricketts, Henry and Co., Temple gate.
Robertson, John, Temple street.
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Shattock, John, 10, merchant street.
Smith, Baker and Co., High street.
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Short, Samuel, Philadelphia street.
Stiff and Beddoes, Redcliff street.
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Baker, Brothers and Co., merchants.
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Donevan, Daniel, Castle inn.

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Follett, William, ship builder.
Fagwell, Thomas, ship owner.
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Wills, Joshua, esq., merchant.

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Husband and Co., bankers, Fore street.
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Burne and Farrant, drapers, 131, Fore street.
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Barbery, W., oil merchant, 144, Fore street.

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Strong, W. esq., merchant, Exe Islands.

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Davies, Thomas, ship broker.

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Gibbs, Bright, and Co., ship agents.

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Hair, J. N., grocer.

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Southan and Son, merchants.

Tripp (Brothers), merchants.

Vining, Gerard, and Vining.

Wintle, John, and Co., wine merchants.

HARWICH.

Robert Welch, esq., collector of Customs.

Frederick Freshfield, esq., Customs.

Billingsley and Co., merchants.

George, Thomas, esq., merchant.

Mayer, Samuel, jun., Customs.

Ranfield, Wm., merchant.

HONITON.

Basleigh and Avery, merchants.

Francis, Wm., engineer gas works.

Hussey, J. B., auctioneer.

Lee, Wm., builder.

Pine, Wm., maltster.
Pidgeon, John, wine & spirit merchant.

Stroud, Edward, King's Arms Inn, High street.

Wheaton, Wm., ironmonger.

HULL.

Charles Lutwidge, esq., Collector of Customs.

Thomas Rodmill, esq., Comptroller of Customs.

Wm. Harbord, esq., Comptroller of Accounts.

Bean, W. F., Customs.

Cramp, R. and Co., merchants.
Cockey, Peter, esq., landing surveyor, Customs.
Coningworth, Robert, Customs.
Clay and Squire, merchants.

Eyre, M. esq., merchant.

Foster, J. esq., merchant.

Good, W. C. esq., merchant.
Gay, Thomas, esq., landing waiter, Customs.

Kidd, John, Customs.

Price, T. S. esq., merchant.
Priest, W. esq., merchant.

Roe, H. W., Customs.
Roberts, John, Customs.

Sanderson, J. and J., merchants.
Snowden, T. J., Customs.
Somerscales, Charles, Customs.
Scaife, Thomas, Customs.

Terry, R., and Sons, merchants.
Thompson, T. esq., merchant.

Walker, Joshua, Customs.

ILFRACOMBE.

Dennis, Charles, merchant.

Harris, G., and Co., ship builders.
Huxtable, W., Agent for Droits of Admiralty.

Jones, John, surgeon, &c.

Moon, Robert H., surgeon and chemist.

Sye, W. B.

KINGSBRIDGE.

Balkwill, John, maltster.

Bignell, G. E., maltster.
Blamy, George, grocer and miller.

Crimp, Richard, maltster.
Cranch, R. D., coal merchant.
Crump, William, tea dealer.

Dennis, James, currier, grocer, &c.

Foale, Robert, Kings Arms hotel.
Fox, George, esq., banker.
Fryer, Charles, grocer.

Grant, Henry, ship owner, &c.

Hooper, John, grocer, &c.
Hingston, Joseph, timber and coal merchant.

Jordain, Joseph, ship builder, &c.

Lakeman, John, grocer.

Prideaux, R. I., esq.
Polyblank, R., auctioneer and spirit merchant.

Randall, Peter, grocer and maltster.

Sprague, John, ironmonger.

Toms, Reuben, malster and cooper.

Weymouth, William, shipowner and maltster.
Weekes, Toope Samuel, builder.

LIVERPOOL.

Arnaud Elias, esq., Collector, Customs.
John Grimes, esq., Comptroller, Customs.
Ade, R. esq., Customs.
Ashton, R.
Brandies, S. A., merchant, 24, King street.
Bridge, J. O., Customs.
Bezer, J. T. esq., Customs.
Blease, P., Customs.
Barford, J.
Brown, Edward.
Barber, W.
Banting, Thomas, Customs.
Benson, G.
Brown, W. and James (3 Copies).
Bebby, John, and Co.
Benbow, R. and J., and Co.
Bennett, G.
Barrow, W.
Byrne, Andrew E.
Barkwell (Brothers), tea dealers.
Barrow, J. and J., brokers, Exchange.
Beazley, Mr., Bold street.

Carter, W. M., at Ewart, Myers, and Co., brokers, 3, Exchange buildings.
Clifford, J.
Colquhoun, D.
Closson, Philip.
Cammeron, Colin.
Crosby, Henry.
Christian, William, Customs.
Chisholm, C.
Cram and Smith.
Crump, John, and Co.
Carn and Telo.
Cleaver, E.
Can, H. W.
Carrington, Richard.
Carter, J.
Chapple, William.
Chauncey, H. C. J., Customs.

Donovan, A. F., at Wainwright and Co., merchants, James street.
Duncan, J., esq., merchant, India buildings.
Derinzey, Robert, Customs.
Dickenson, Thomas, Customs.
Denton, William.
Davies, Robert.
Dawson, Joseph.
Dickson, R. W.
Daniel, John.

Edwards, Dawson, and Co., brokers, Exchange street, east.
Evans, J.
Evans, J. S.
Elberly, W.
Eastwood, Charles.

Fluker, W., Customs.
Fletcher, J.
Fairclough, R.
Fisher, R.
Frager, R.
Fryer, W.
Froster, Thomas.

Guibalt, James, Customs.
Green, William.
Gunning, Daniel.
Giller and Co.
Gardner, R. J.
Gugter, W.
Gilbert, E.

Hodgson, John, at Andrew Tayler's and Co, Goree piazza.
Horley and Eyre, druggists, Seel street.
Hegan, Hall, and Co., merchants, Mersey chambers (4 Copies.)
Harper, C. W., esq., Customs.
Hussey, William.
Hodson, H.
Hinchliffe, W., Customs.
Hutton, Robert, and Co.
Hamilton, C., and Co.
Heath. Charles.
Hall, Robert.
Hilton, Thomas.
Hebblethwaite, John.
Heywood and Co., merchants, 3, Romford place.
Irlam and Thompson, brokers, Romfort street.
Johnson, S., and Sons, druggists, 4, Church st.
James, Battersley, and Co., merchants, 34, Strand street.
Jackson, J., Customs.
Jagger, Thomas.
Jackson, Richard.
Jackson, J.

Kelsall, J., Customs.
Kelley, A.
King, William.
Kurlchenbart and Co.

Leete, W. G., broker, 34, Drury lane.
Levy, S. and A., merchants, North John st.
Lee, Edwin.
Lambert, H.
Leithhead, F. O.
Lonsdale, J., Customs.
Logan, James.
Lister, R. L.
Lister, T. H.

Moore, John, esq., merchant, 19, Slater street.
Molineaux and Hulbert, brokers, Temple ct.
Mossop, J., Customs.
M'Uure, F.
Morgan, F. D., Customs.
Marsh, T., Customs.
M'Quiston, J.
Muirhead, J.
Mealey, J.
Morrall and Woodward.
Moore and Christian.
M'Leod, R., and Co.

Nyren, John.
Nevit, W.
Neal, John.

Peek (Brothers) and Co., tea merchants, North John street.
Parry, David, wholesale grocer, 3, Temple ct.
Pagden, Elgar, Customs.
Poole, James, and Co.
Powell, F. H.
Prichard (Brothers), merchants, Tabley street.
Quaile, J.
Rowlinson and Co., brokers, Chapel street, Exchange.

Ruess, Mr., merchant, Lord street.
Robinson, J. E., Messrs. Robinson and Hadwen, brokers, 17, Tathebarn street.
Ross, Alex., esq., inspector general of Customs.
Robinson, H.
Rudd, H.
Ryland, Geo., Customs.
Rathbone (Brothers).
Robinson, James, W.
Robertson, A.

Sinclair, archibald, merchant, 19, Slater street.
Syers, Geo., Customs.
Sherlock, Thomas, Customs.
Stone, Benjamin.
Smith, William.
Shelley, John.
Smith, William.
Searcher's office, Customs.
Smithon, John.
Smith, R., bookseller (6 Copies).
Sherlock, Randal.

Tate, Wm., schoolmaster, Renshaw street.
Taylor, Potter and Co., merchants, Old Hall st.
Thompson, William.
Thumble, Harlee, Customs.
Thorn, J. G.
Taylor, John, Customs.
Tripp, J. S.

Wintersgill, Thos., Customs.
Willett, J. S., esq., Customs.
Wells, John.
Wilson, F. W.
Witt, George.
Wing, Vincent.
Warnford, C. E.
Walter, F.
Woodhouse (Brothers).
Walthew, J. W.
Wilcocks, H.
Witney, Thomas.
Way, Edward.
Wood, James M.
Watham, William.
Woodroffe, Thos.
Whitaine, Rathbone, and Co.

MANCHESTER.

Robertson, Wm., dry salter, Tib street.

Watkins, W. B. and Co., dry salter, 44, Spring gardens.

[No return from this town, but the number of Subscribers there are estimated at 400.]

MODBURY.

Stedworthy, Edw., Exeter inn.

NEWCASTLE UPON-TYNE.

Burnett, George, esq., merchant, Love lane.

Colhoun, Robert, tobacconist, Side.

Dickinson, John, esq., lead agent and general broker, Royal Arcade.
Dunn, John B., chemist, Head of Westgate st.
Davidson, esq., agent, Elswick row.

Green, John and Benj., architects and surveyors, Royal Arcade.

Kent, Robert, hatter, Collingwood street.

Lee, John, esq., Alkali manufacturer, Felling.

Pattinson, Hugh Lee, chemist and manufacturer, Close.

Sopwith, Thos. esq., civil engineer and land surveyor, Royal Arcade.

Walkers, Parkers, Walker and Co., lead manufacturers, Elswick.

NEWTON ABBOTT.

Arcy, W. T. D., solicitor.

Bradford, Wm. esq., merchant.
Banfell, C. T., tea dealer, &c.
Balsom, John, builder.

Clarke, Gustavus, ship owner.
Cull, John, esq., merchant.
Crews, Wm. esq., merchant.

Davis, J. B., ironmonger.

Ford, Elias, tea dealer.

Goodenough, Nichs., currier.
Gasking and Symons, maltsters.

Hernaman, Fras., merchant.
Hill, James, hat manufacturer.
Hearder, Wm., printer, &c.
Hatchwell, Henry, cabinet maker.

Lethbridge, John, tallow chandler.

Milward and Son, iron merchants.

Pack and Co., brewers.
Parker, W., painter.
Pattison, Robert, Golden Lion inn.

Rattenberry, J. W., academy.

Society for the Attainment of Useful Knowledge.
Stooke, Wm., timber merchant.

Vallance, Wm., esq., merchant.

Walk, Nichs., auctioneer.
Winser, John, builder.
Wells, Charles, grocer.
Westbrook, Charles, commercial hotel.

NEWTON BUSHEL, DEVON.

Brandcombe, Samuel, tanner and glover.

Davis, Geo., wheelwright.

Evans, Hugh, wine merchant.

Vicaray, John, tanner, &c.

NORTH SHIELDS.

Bell, John, Mr., tide surveyor, Dockray square.

Forbes, Duncan, Mr., Clifford's fort.

Leslie, jun. Mr., baker, Low street.

Milburn, Mr., agent for the North of England Joint Stock Bank.

Philipson, Mr., draper, Howard street.

Spence, Robt. and Co., drapers, Howard street.

NORWICH.

Wilde, Edward, esq.

NOTTINGHAM.

Rich. Morley, esq., mayor.

Bradley John, bobbin thread manufacturer.
Barton, Jonathan, lace manufacturer.

Carey, George, hatter.
Carey, Francis, lace manufacturer.

Deverill, Wm., wine merchant.

Haythorn, J. W., commercial agent. (20 Copies.)
Haythorn, J. W., cotton thread manufacturer, Alrewas mills, near Lichfield.
Herbert, Wm., tatting lace manufacturer.

Roberts, Thomas, lace manufacturer.
Roberts, Thos. jun and Co., lace manufacturers.

Spencer, James, corn factor.
Saalfeld and Co., lace merchants.
Sands, Robert, lace manufacturer.

Wakefield, Thomas, cotton spinner.
Weld, John, silk merchant.
Wayuman, Wm., lace manufacturer.

Wakefield and Smith, lace manufacturers.

PLYMOUTH.

Wright, J. T. esq., collector, Customs.
Lockyer, W. esq., comptroller, Customs.
Gidley, Gustavus, collector Excise, Notte st.
Anthoine, Harvie, navy hotel, 34, Southside st.
Arnold, Josh., ironmonger &c., 1, Treville st.
Ackland, W., wholesale stationer, 32, Treville st.
Allen, Edw. and Son, maltsters, Stillman street.

Bryant and James, merchants, Woolster street and Guy's quay.
Beer and Isaac, plumbers, 20, Bilbury street.
Blatchford, Peter, miller, King's mill.
Bryant Jas., starch manufacturer, Mill street.
Bazley, Josh., ship broker, Parade.
Bennett, J. H., coal merchant, Sutton wharf.
Bayley, John, esq., merchant, 1, Brunswick ter.
Bellman and Sons, ship agents, Woolster street.
Blackler and Co., silk mercers, 9, Treville st.
Barberie, J. N. esq., landing surveyor, Customs.

Cuming, Chas. esq., merchant, 7, Gasking st.
Carter, Thos., ironmonger, Buckwell street.
Crocker, Thos., Customs broker, 10, Parade.
Collier and Dunsford, merchants.

Davis and Dickinson, general merchants, Deadman's bay.
Davies, C., sail maker, Southside st., quay.
Drescall, John, ship agent, 12, South side.

Eardley, J. P., china glass dealer, Bedford st.

Frean, George, corn merchant, Drake's place.
Fellis, Richard, wine merchant, Vauxhall st.
Foot, J. G., Customs.

Gill, Thos. esq., merchant, Mill bay.
Gillard, George, grocer, 12, Drake street.

Hawker and Co., merchants, Briton side.
Hearle, Jno., plumber, Bilbury street.

Jenkyns, Francis, Customs.

King, James, esq., merchant, Notte street.
Kelly, John, solicitor, Woolster street.

Ladd, Thos., coal merchant, Briton side.
Luscombe, John, maltster, Hoegate street.
Luscombe, A. H., broker, 10, Parade.
Luscombe, J. esq., merchant, Briton side.
Luscombe, Richard, Customs.
Lindon, J. esq., merchant.

May, Josh., Bank, Wimpole street.
Moir, James, ironfounder, &c., Mill bay.
Moore, Wm., grocer, Vauxhall street.

Nettleton, John, ship agent, Smart's quay.

Power, Chas., ship and general agent, 4, Parade.
Pope, Jonathan C., ship owner, Teat's hill.
Paddon, H. J., agent, 47, Park street.
Pope, Henry, ship owner, 7, Brunswick terrace.

Rendle & Harris, wine merchants, 41, Bedford st.

Scott and Co., merchants, Hoegate street.
Saunders, John, secretary to the South Devon Shipping Company, Custom House quay.
Soper, Josh. esq., merchant, Woolster street.
Saunders, Jno., general merchant, 30, Notte st.
Scardon, J. S., brewer, Bilbury street.
Stamford, N. & S., glass manufacturers, Mill bay.
Stevens, John, chart seller, ship inn, Parade.
Stevens, Thos., coal merchant and ship broker, 12, Southside.
Smitham, Wm., accountant, Cambridge street.

Treby, Samuel, esq., merchant, Briton side.

Veale, Wm., builder, &c., Green street.
Vivian, Thos., grocer, Parade.

Wingyett, J. B., ship owner, Lone street.

SALCOMBE.

Adams, N., esq., agriculturist, Higher row.

Ball, John, ship-builder.
Ball, John, captain, smack Hero.
Bunker, William, ship builder.

Dornham, George, captain, smack Union.

Evans, John, ship builder.

Hurrell, Robert, ship owner.

Jarvis, William, draper, &c.

Lindon, Richard, esq., merchant, Snapes.

Prowse, James, schoolmaster.

Sladen, captain, smack Salcombe.
Strong, Henry, esq., merchant.

SOUTHAMPTON.

Right Honorable Lord Ashtown, Chessel.

R. Bell, esq., collector of customs.
B. Harrison, esq., comptroller of customs.
Rev. R. Baker, rector, Parsonage Botley.
Bennett, Joel, engraver, 14, Above bar.
Beddlesoun, W., draper, 152, High street.
Brooks, Charles, estate agent, 52, Above bar.
Brown, W., glover, 9, East street.
Bromley, C. esq., dentist, Portland ferrace.

Cray, Charles, grocer, &c., 40, High street.
Channell, James, grocer, 24, High street.

Edwards, Joseph, boot maker, 127, High street.

Fox, Thomas, provision merchant, 132, High st.
Fitt, Thomas, grocer, 152, High street.
Fesk, Charles, confectioner, 144, High street.

Glassyer, J. H., chemist, &c., 7, High street.
Gater, Robert, esq., Uplands, near Botly.
Guy, innkeeper, Dolphin.
Houghton, Thomas, yeoman, Titchfield, Parsonage, Botley.
King, Will and Co., lead, glass, &c., merchants, High street.
Lankester, W. & J., iron founders, 136, High st.
Lames, W., fruiterer, &c., 9, High street.
Lobb, Joseph, silk mercer, 32, High street.

Metford, Joseph, ironmonger, High street.

Owen, J., engaver, 79, Marland place.

Prianlx, M. M., esq., merchant, 6, Gloucester sq

Quick, J., brewer, Bridge street.
Quick, G., innkeeper, Southampton, Coach and Horses.

Randall, W. and Sons, chemists, High street.
Richardson, Joseph, chemist, 17, Above bar.

Sharland, W., bookseller, 33, High street.
Stebbing, J. R., optician, &c., 47, High street.
Simpson, Stephen, watchmaker, 29, Above bar.
Smart, W., stationer, 154, High street.
Stephens, confectioner, 49, Above bar.
Smith, J. and Co., carriers, &c., Orchard place.
Swyer, Thomas, innkeeper, Crown inn.
Shepherd, innkeeper, Star inn.

Wakeford, W., wine merchant, 91, High street.
Wheeler, John, printer, Above bar.
Wolff, J. J., brass founder, 75, High street.

SOUTHMOLTON.

Cooke, S. H., grocer, &c.
Chant, Robert, grocer, &c.
Cock, John, builder.

Deagon, J. E., chemist, &c.
Davies, John L., esq., banker.

Hitchcock, Maundies and Co., manufacturers.

Smyth, W. G., tanner.

Tanner, John, chemist, &c.

STARCROSS.

Ash, Henry B., ship broker, &c.

Glenderming, Thomas, ship owner.

STONEHOUSE.

Bickford, Joseph, esq., merchant, Newport hou.

Chapple, Charles, architect, &c., Union street.

Ellis Crawl, William, rope maker, Eldred place.

Hocking, R., jun., ship builder, Stonehouse.
Hare and Son, brewers, Durnford street.

Narracott, N., spirit merchant, Caroline place.

Peake and Son, ship owner, Durnford street.
Pike, George, stove-grate manufacturer, 4, Market street.

Tayler, N., ship owner, 103, Union street.

TAVISTOCK.

Gill, Rundle and Co., bankers.
Gribble and Luscombe, grocers.

Lamb, Henry, chemist and druggist.
Long, Richard, miller.

Physick, John, auctioneer.

Skinner, John, grocer.

Wyers, Thomas, grocer.

TEIGNMOUTH.

Owen, Arthur, jun., ship agent.

TIVERTON.

J. Heathcoat, esq., M.P.

Bryant, R., inspector of weights and measures.

Hodge, William, linen draper.
Hurley, Thomas, land surveyor.
Hill, William, nursery and seedsman.

Jorden, Thomas, sadler.

Paine, William, spirit dealer.

Teague, Richard, victualler.

TOPSHAM.

Davy, Francis, merchant.

Gale, George, maltster, &c.

Harrison, John Swale, Globe hotel.
Holman, John, sail maker and ship agent.

Ireland, Jabez, Half Moon inn.

Lake, William, Salutation inn.

Pain, James, Commercial inn.
Popham, Thomas, ship owner, &c.
Percain, Gilbert, general merchant.

Salisbury, James, ship owner.

TOTNESS.

Adams, Henry, esq., merchant.

Bishop, Michael, Seymour hotel.

Cridland, Henry, junior, woolstapler.
Coombe, Joseph, maltster.
Crocker, Henry, coach builder.

Destin, Thomas, ironmonger.

Fagwell, John, esq., merchant.

Gilbert, William, ironfounder.
Gill, Robert, druggist.

Holberton, William, jun., chemist.

Parrot, Thomas, esq., merchant.

Reeve, John, grocer.

Sawyer, James, wine merchant, &c.
Sanders, Samuel, coach builder.

Tucker, Richard, grocer.
Tucker, John Thomas, surveyor.

TRURO.

Traer, Peter, esq., landing waiter, customs.

WARMINSTER.

Cockerell, A. and W.

Pocock, Samuel.

Strode, George.

Wilkins, Edward.
Wilkins, George.

WEST EXE.

Aplin, H., fellmonger, Bampton street.

Beedell, T., baker.
Besley, T. S., grocer, &c., Fore street.

Clarke, S., rope manufacturer.
Cuthbert, T., Inspector of Lace manufactory, Leat street.
Capern, Thomas, maltster.
Carew, esq., Collipriest House.
Cannon, B. I., Angel hotel, Fore street.

Drew, W., surveyor of taxes.

Foster, T., jeweller, Fore street.

Gath, S., manufacturer.

Hawkes, R., Three Tuns hotel, Fore street.
Hall, J., esq.

Jackson, W., engineer.
Jones, W. D., mechanic.

Puddecombe, J., White Horse inn, Gold street.

Richards, J., maltster, &c., Bampton street.

Turner, E., innkeeper, Barrington street.

Voysey, G., corn factor, Gold street.

WEYMOUTH.

Raggett, Robert, esq., landing waiter, Customs.

WHITEHAVEN.

William Sawyer, esq., comptroller, Customs.

Bell, Edward, Customs.
Brown, George, accountant.

Darnley, William, Customs.

Grisdale, William, Custom house agent.

Hayton, Isaac, Customs.
Hobson, John, landing waiter, Customs.

Jefferson, R. and H., merchants.

Pennell, Frederick, landing waiter, Customs.

Randleson and Forster, merchants.

Simpson, Robinson, Customs.

WILTON.

Thring, William, esq.

YARMOUTH.

Bracey, J. T. esq., merchant, Jetty road.
Barber, R. esq., merchant, Bridge quay.
Butcher, M. and Son, merchants, King street.
Barth, S. J., solicitor.

Cory, S. B., farmer, Runham.

Costerton, J. F. esq., merchant, Quay.

Fellows, Barth, and Palmer, merchants.

Garwood, T. B. esq., merchant, South quay.

Hammond and Cherry, Steam Packet agents, Bridge quay.
Hammond, R. esq., merchant, North End.

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Mabson, W., chemist.

Preston, I. and Son, merchants, Quay.
Preston, E. H. L. esq., merchant, Quay.
Paget, S. esq., merchant, Quay.
Paget, F. esq., National Provincial Bank of England.
Plummer, J. G., schoolmaster, King street.
Palmer, N. esq., solicitor, Quay.
Pett, T. jun. esq., solicitor, Howard street.
Preston, E. esq., solicitor, North quay.
Palmer, G. D. esq., merchant, Quay.
Palmer, A. R., ship builder, South quay.
Palmer, W. H. esq., merchant, Quay.
Palmer, S. esq., solicitor.

Shelly, J. and Co., merchants, Quay.

Tolver, S. esq., solicitor, Quay.

WALES.

MILFORD.

Gwyther, George, Customs.

Lewis, Thomas J., ship agent.

Williams, W., Customs.
Williams, George, Customs agent.

PEMBROKE.

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J. Jenkins, esq.

Llewellyn, John

Philipps, Wm.

MERTHYR TYDVIL.

James, D. W.

HAVERFORDWEST.

Tombs, Joseph, esq., merchant.

SCOTLAND.

GLASGOW.

William Mills, esq., Lord Provost of Glasgow.
D. V. M'Murdo, esq., Collector of Customs.

Balduren. A., esq., merchant.
Barr, Walter, esq., merchant.
Brown, John, esq., merchant.

Campbell, John, sen., and Co., merchants.
Connall, William, broker.
Carrick, Andrew, esq., merchant.

Donaldson, James, and Co., brokers.
Deans, D. D., agent.

Eales, Robert, and Co., merchants.

Ferguson, Baird, and Co., brokers.

Handyside, N. and R., merchants.

Jaffery, Joseph, Customs.

Johnson, Galbraith, and Co., merchants.

Lamend, Robert, broker.

Mitchell, John, esq., merchant.
Marten, William, esq., merchant.
Marten and Burns, merchants.

Pinkerton, James, sen., esq., merchant.
Price, Hugh, esq., merchant.

Sanderson, Robert, esq., merchant.

Thompson and M'Connell, ship agents.

Ure, Robert, esq., merchant.

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Archibald Henry, Collector, Customs.
William Munlery, Comptroller, Customs.

Burrell, A. M., and Co., merchants.

King, Matthew, jun., and Co., merchants.

M'Lachlan, Alexander, and Co., merchants.

IRELAND.

BELFAST.

Charles Trever, esq., Collector, Customs.

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Burke, W., esq., Warehouse-keeper, Customs.
Bayly, William J., Locker, Customs.
Bell, James G., esq., merchant.

Chester, Thomas G., Customs.
Corbett, Thomas, and Co., merchants.
Coeman, James and William, merchants.

Dunvill, John, esq., merchant.

Forster, Robert, esq., Landing Surveyor, Cust.
Fitzpatrick, John, Customs.

Greene, James, Customs.
Gamble, Robert, esq., merchant.
Grainger, David, esq., merchant.

Hurd, Joseph, esq., ship broker.
Heyn, Gustavus, esq, merchant.

Keigan, James. esq., merchant.
Kane, John, esq., merchant.

Lowth, Henry, Weigher, Customs.
Lemen, James, esq., merchant.

Moffett, Joshua, Customs.
M'Faden, Phillip, Customs.
M'Clure, William, and Son, merchants.
M'Gee and Abbott, merchants.
M'Entire, R. and J., merchants.

Nicholl, Henry, esq., merchant.
Neill, Robert, esq., merchant.

Ross, James, Customs.
Riford, Lewis, esq., merchant.

Shannon, J. B., esq., merchant.

Topping, George, esq., ship broker.
Thompson, Richard, esq., merchant.
Thomson, Samuel, esq., merchant.

GALWAY.

J. Lushington Reilly, Collector, Customs.
J. Kearney, Esq., Comptroller, Customs.

Fyrm, James, esq., merchant.

Hadley, Mc Donogh and Co., ship brokers.

Lynch, Mark, esq., merchant.

Reilly, J., Customs.

WATERFORD.

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MAP
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COUNTRIES & PORTS
with which the
FOREIGN TRADE OF THE UNITED KINGDOM
is carried on.

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PART THE FIRST.

NAVIGATION.

ORIGIN AND OBJECTS OF THE SYSTEM.

[The Great Charter of the Navigation System of this country was the Act of the twelfth of Charles II. The different modes which that Act provided for the encouragement of shipping may be arranged under the *five* following heads:—

First, the *Fisheries*. The ocean is a common field, alike open to all the people of the earth. Its productions belong to no particular nation. It was, therefore, our interest to take care that so much of those productions as might be wanted for the consumption of Great Britain, should be exclusively procured by British industry, and imported in British ships. This is so simple and reasonable a rule, that, in this part of our Navigation System, no alteration whatever has been made.

The *second* object which the Navigation Laws had in view was to give, to the shipping of this country, employment in what is called the *Coasting Trade*. When those laws were first passed, that trade was confined to England only; but, since we have become legislatively united with Scotland and with Ireland, it has embraced the whole of the British Islands. The law in this respect remains unchanged.

The *third* object of our Navigation System was the *European Trade*. The rule laid down with regard to that trade was, that the ships of the other states of Europe were at liberty to bring from any port in Europe any article of European production, with the exception of certain articles since known in trade by the name of the "enumerated articles." They amount in number to twenty-eight, and include those commodities which, being of the most bulky nature, employ the greatest quantity of shipping. With respect to these "enumerated articles," the exception was this—that they should not be brought to our ports in any other than British ships, or ships of the country in which they were produced, proceeding directly from such country to this. This was the general state of the law, in respect to European commerce, from the time of its enactment, in the 12th of Charles II., down to a recent period. Its provisions, however, were more rigorous and exclusive towards Holland and the Low Countries. The regulations of that period were not framed merely for the preservation and encouragement of our own commerce, but also to weaken the powerful marine of Holland. Guided by this policy, our ancestors applied more severe measures towards the Dutch than they thought necessary towards any other nation. In this spirit it was that they prohibited the importation, generally, of the productions of the other

countries of Europe from Holland, instead of confining that prohibition to the twenty-eight enumerated articles.

The *fourth* object of our Navigation System was to regulate our *Commerce with Asia, Africa, and America.* The rule of law on this head was, that no article, the produce of either of those three quarters of the globe, should be allowed to be brought into an English port except in a British ship. In this branch of trade various modifications have been made.

The *fifth* and last part of the system of our Navigation Laws related to our *Colonies.* The principle on which we acted towards those colonies was strictly to confine them, in all matters of trade, to an intercourse with the mother country. They were not allowed to dispose of any of their produce, otherwise than by sending it in British vessels to this country. They were equally restricted from receiving any articles necessary for their consumption, except from this country, and in British bottoms. Recently this principle has been greatly relaxed.

The *present* state of the Navigation Law is given below.—*Ed.*]

NAVIGATION ACT.

Goods of Europe.—The several sorts of goods hereinafter enumerated being the produce of Europe; (that is to say) masts, timber, boards, tar, tallow, hemp, flax, currants, raisins, figs, prunes, olive oil, corn or grain, wine, brandy, tobacco, wool, shumac, madders, madder roots, barilla, brimstone, bark of oak, cork, oranges, lemons, linseed, rape-seed, and clover-seed, should not be imported into the United Kingdom *to be used therein,* except in British ships, or in ships of the country of which the goods are the produce, or in ships of the country from which the goods are imported.* 3 & 4 W. 4, c. 54, § 2.

Goods of Asia, Africa, or America, from Europe.—Goods the produce of Asia, Africa, or America, shall not be imported from Europe into the United Kingdom, *to be used therein,* except the goods hereinafter mentioned; *viz.*

Goods, the produce of the dominions of the Emperor of Morocco, which may be imported from places in Europe within the Straits of Gibraltar:

Goods, the produce of Asia or Africa, which (having been brought into places in Europe within the Straits of Gibraltar, from or through places in Asia or Africa within those Straits, and not by way of the Atlantic Ocean) may be imported from places in Europe within the Straits of Gibraltar:

Goods, the produce of places within the limits of the East India Company's Charter, which (having been imported from those places into Gibraltar or Malta in British ships) may be imported from Gibraltar or Malta:

Goods taken by way of reprisal by British ships:

Bullion, diamonds, pearls, rubies, emeralds, and other jewels or precious stones. § 3.

Goods of Asia, Africa, or America, in Foreign Ships.—Goods, the produce of Asia, Africa, or America, shall not be imported into the United Kingdom, *to be used therein,* in foreign ships, unless they be ships of the country in Asia, Africa, or America, of which the goods are the produce, and from which they are imported, except the goods hereinafter mentioned; *viz.*

Goods, the produce of the dominions of the Grand Signior, in Asia or Africa, which may be imported from his dominions in Europe, in ships of his dominions:

* For the sake of perspicuity, this regulation is digested under the names of the several articles in IMPORTS.—*Ed.*

Raw silk and mohair yarn, the produce of Asia, which may be imported from the dominions of the Grand Signior in the Levant Seas, in ships of his dominions:

Bullion. § 4.

Manufactured goods.—All manufactured goods shall be deemed to be the produce of the country of which they are the manufacture. § 5.

Guernsey, &c.—No goods shall be imported into the United Kingdom from the Islands of Guernsey, Jersey, Alderney, Sark, or Man, except in British ships. § 6.

British Possessions.—No goods shall be exported from the United Kingdom to any British Possession in Asia, Africa, or America, nor to the Islands of Guernsey, Jersey, Alderney, Sark, or Man, except in British ships. § 7.

Coastwise.—No goods shall be carried coastwise from one part of the United Kingdom to another, except in British ships. § 8.

Guernsey, Jersey, &c.—No goods shall be carried from any of the Islands of Guernsey, Jersey, Alderney, Sark, or Man, to any other of such islands, nor from one part of any such island to another part of the same island, except in British ships. § 9.

British Possessions in Asia, &c.—No goods shall be carried from any British Possession in Asia, Africa, or America, to any other of such possessions, nor from one part of any such possessions to another part of the same, except in British ships. § 10.

In what Vessel, into British Possessions.—No goods shall be imported into any British Possession in Asia, Africa, or America, in any foreign ships, unless they be ships of the country of which the goods are the produce, and from which the goods are imported. § 11.

What a British Ship, and how Navigated and Manned.—No ship shall be admitted to be a British ship unless duly registered and navigated as such; and every British registered ship (so long as the registry of such ship shall be in force, or the certificate of such registry retained for the use of such ship) shall be navigated during the whole of every voyage (whether with a cargo or in ballast), in every part of the world, by a master who is a British subject, and by a crew, whereof three-fourths at least are British seamen; and if such ship be employed in a coasting voyage from one part of the United Kingdom to another, or in a voyage between the United Kingdom and the Islands of Guernsey, Jersey, Alderney, Sark, or Man, or from one of the said islands to another of them, or from one part of either of them to another of the same, or be employed in fishing on the coasts of the United Kingdom or of any of the said islands, then the whole of the crew shall be British seamen. § 12.

Navigation upon Rivers, &c. Newfoundland Fishery, &c.—All British-built boats or vessels under fifteen tons burthen, wholly owned and navigated by British subjects, although not registered as British ships, shall be admitted to be British vessels, in all navigation in the rivers, and upon the coasts of the United Kingdom, or of the British Possessions abroad, and not proceeding over sea, except within the limits of the respective colonial governments within which the managing owners of such vessels respectively reside; and all British-built boats or vessels wholly owned and navigated by British subjects, not exceeding the burthen of thirty tons, and not having a whole or a fixed deck, and being employed solely in fishing on the banks and shores of Newfoundland, and of the parts adjacent, or on the banks and shores of the provinces of Canada, Nova Scotia, or New Brunswick, adjacent to the Gulf of St. Lawrence, or on the north of Cape Canso, or of the islands within the same, or in the trading coast-wise within the said limits, shall be admitted to be British boats or vessels, although not registered, so long as such boats or vessels shall be solely so employed. § 13.

Honduras Ships.—All ships built in the British settlements at Honduras, and owned and navigated as British ships, shall be entitled to the privileges of British registered ships in all direct trade between the United Kingdom or the British possessions in America and the said settlements; provided the master shall produce a certificate under the hand of the superintendent of those settlements, that satisfactory proof has been made before him that such ship (describing the same) was built in the said settlements, and is wholly owned by British subjects; provided also, that the time of the clearance of such ship from the said settlements for every voyage shall be endorsed upon such certificate by such superintendent. § 14.

Of what Country Ships deemed.—No ship shall be admitted to be a ship of any particular country, unless she be of the built of such country; or have been made prize of war to such country; or have been forfeited to such country under any law of the same, made for the prevention of the slave trade, and condemned as such prize or forfeiture by a competent court of such country; or be British built (not having been a prize of war from British subjects to any other foreign country); nor unless she be navigated by a master who is a subject of such foreign country, and by a crew of whom three-fourths at least are subjects of such country; nor unless she be wholly owned by subjects of such country usually residing therein, or under the dominion thereof: Provided that the country of every ship shall be deemed to include all places which are under the same dominion as the place to which such ship belongs. § 15.

Who qualified for British Master and Seamen. Natives of India. Proportion of Seamen to Tonnage.—No person shall be qualified to be a master of a British ship, or to be a British seaman within the meaning of this act, except the natural born subjects of His Majesty, or persons naturalized by any Act of Parliament, or made denizens by letters of denization; or except persons who have become British subjects by virtue of conquest or cession of some newly-acquired country, and who shall have taken the oath of allegiance to His Majesty, or the oath of fidelity required by the treaty or capitulation by which such newly-acquired country came into His Majesty's possession; or persons who shall have served on board any of His Majesty's ships of war in time of war for the space of three years: Provided that the natives of places within the limits of the East India Company's charter, although under British dominion, shall not, upon the ground of being such natives, be deemed to be British seamen: Provided that every ship (except ships required to be wholly navigated by British seamen) which shall be navigated by one British seaman, if a British ship, or one seaman of the country of such ship, if a foreign ship, for every twenty tons of the burthen of such ship, shall be deemed to be duly navigated, although the number of other seamen shall exceed one-fourth of the whole crew: Provided, that nothing herein contained shall extend to repeal or alter the provisions of 4 Geo. IV. c. 80, for consolidating and amending the laws then in force with respect to trade from and to places within the limits of the East India Company's charter. § 16.

Foreigners.—It shall be lawful for His Majesty, by his royal proclamation during war, to declare that foreigners, having served two years on board any of His Majesty's ships of war in time of such war, shall be British seamen within the meaning of this Act. § 17.

British Ship not to depart unless duly Navigated. Lascars and Negroes.—No British registered ship shall be suffered to depart any port in the United Kingdom, or any British possession in any part of the world (whether with a cargo or in ballast), unless duly navigated: Provided always, that any British ships, trading between places in America, may be navigated by British negroes; and that ships trading eastward of the

Cape of Good Hope within the limits of the East India Company's charter may be navigated by Lascars, or other natives of countries within those limits. § 18.

Excess of Foreign Seamen.—If any British registered ship shall at any time have, as part of the crew in any part of the world, any foreign seaman not allowed by law, the master or owners of such ship shall for every such foreign seaman forfeit 10*l.*: Provided, that if a due proportion of British seamen cannot be procured in any foreign port, or in any place within the limits of the East India Company's charter, for the navigation of any British ship; or if such proportion be destroyed during the voyage by any unavoidable circumstance, and the master of such ship produce a certificate of such facts under the hand of any British consul, or of two known British merchants, if there be no consul at the place where such facts can be ascertained, or from the British governor of any place within the limits of the East India Company's charter; or, in the want of such certificate, shall make proof of the truth of such facts to the satisfaction of the collector and comptroller of customs of any British port, or of any person authorized in any other part of the world to inquire into the navigation of such ship, the same shall be deemed to be duly navigated. § 19.

How proportion of Seamen altered.—If His Majesty shall, at any time by his royal proclamation, declare that the proportion of British seamen necessary to the due navigation of British ships shall be less than the proportion required by this Act, every British ship navigated with the proportion of British seamen required by such proclamation shall be deemed to be duly navigated, so long as such proclamation shall remain in force. § 20.

Goods prohibited. Warehousing.—Goods of any sort or the produce of any place, not otherwise prohibited than by the law of navigation herein-before contained, may be imported into the United Kingdom from any place in a British ship, and from any place not being a British possession in a foreign ship of any country, and however navigated, to be warehoused for exportation only, under the provisions of any law in force for the time being, made for the warehousing of goods without payment of duty upon the first entry thereof. § 21.

Goods contrary to Law.—If any goods be imported, exported, or carried coast-wise, contrary to the law of navigation, all such goods shall be forfeited, and the master of such ship shall forfeit 100*l.* § 22.

SHIPS AND BOATS.

[The term *Ship* is properly given to such vessels only as have three masts, and are *square rigged;* that is, having their sails suspended from what are called yards, hung from the masts, and lying, usually, at right angles to the keel or length of the vessel.

A *Boat* is a vessel without a deck, or *open*, and is propelled by oars or by sails; it is of endless variety of size and form, from the small, light, sharp-headed *Wherries* of our rivers, to the *Long-boat*, *Pinnace*, and *Barge* of a Man of War, capable of carrying thirty or forty seamen, with arms and stores, for a short expedition.

Vessels with an entire or partial deck, and having one mast, and a bowsprit, or mast projecting forward from the head, are termed *Sloops* and *Cutters;* these carry one large, or main-sail, a top-sail, fore-sail, and jib-sail, all lying nearly in the line of the keel. These sails are larger in proportion to the body, or *hull*, in the *cutter* than in the *sloop*. The pleasure sailing-boats kept by gentlemen are usually cutters, and when carrying all their sails in a gentle gale, no vessel can exceed them for beauty to the eye.

Brigs are vessels with two masts, square-rigged, and are familiar to Londoners, from the colliers, which bring us coals from the North, and lie in numbers in the

Pool of London, below the bridge, in almost uninterrupted succession for two miles. When vessels with two masts are not square-rigged, but have their main-sails and fore-sails like that of a cutter, they are called *Schooners;* but this species of vessel is very various in its rigging.

Ships are principally distinguished as those called MERCHANTMEN, which belong to individuals or companies, and are engaged in commerce; and MEN-OF-WAR, or the national ships, built for the purposes of war. The latter receive their designations from the number of their decks, or of the guns which they carry; the largest class are termed *Ships of the Line*, from their forming the *Line of Battle*, when acting together in fleets; and are divided into First Rates, Second Rates, Third Rates, &c. *First* Rates include all those carrying 100 guns and upwards, with a company of 850 men and upwards: *Second* Rates mount 90 to 100 guns, and their *complement* or crew is from 650 to 700 men; *Third* Rates have from 60 to 80 guns, and from 600 to 650 men; and so on, down to *Sixth* Rates: but some ships of less than 44 guns are termed *Frigates*, a name which is also given to others carrying a greater number of guns, the distinction depending on the form and arrangement of the vessel.—*Ed.*]

SEA TERMS.

Windward, from whence the wind blows;
Leeward, to which the wind blows;
Starboard, the *right* of the stern;
Larboard, the *left* of the stern;
Starboard helm when you go to the left; but when to the right, instead of larboard helm, *helm-a-port;*
Luff you may, go nearer to the wind;
Theis (*thus*), you are near enough;
Luff no near, you are too near the wind;
The *tiller*, the handle of the rudder;
The *capstan*, the weigher of the anchor;
The *buntlines*, the ropes which move the body of the sail, the *bunt* being the body;
The *bowlines*, those which spread out the sails and make them swell;
Ratlines, the rope ladders by which the sailors climb the shrouds;
The *companion*, the cabin-head;
Reefs, the divisions by which the sails are contracted;
Stunsails, additional sails, spread for the purpose of catching all the wind possible;
The *fore-mast, main-mast, mizen-mast;*
Fore, the head;
Aft, the stern;
Being pooped, having the stern beat in by the sea;
To belay a rope, to fasten it;
The *sheets*, a term for various ropes;
The *halyards*, ropes which extend the top-sails;
The *painter*, the rope which fastens the boat to the vessel.

Journal of a West India Proprietor. By M. G. LEWIS.

VESSELS DETAINED IN CHOPS OF THE CHANNEL, AND IN WANT OF ASSISTANCE.

Admiralty Office, February, 1830.

The Lords Commissioners of the Admiralty having had under their consideration the mode by which assistance may be most easily and efficaciously afforded to the homeward-bound trade, which may be detained by adverse winds in the Chops of the Channel; their Lordships have directed that, with a view to this desirable object, it be suggested to the trade in general to adopt the following plan on the occasions alluded to; viz.—

"That the masters of merchant vessels, detained in the Chops of the Channel, and in want of assistance, should be directed by their owners, *as a standing rule*, to keep as near as possible in what is usually marked on the charts as the *fair way track* up Channel, namely, the latitude 49° 27′ N., until within about thirty miles of Scilly, stretching not more than twelve miles on each side of that

parallel; and that His Majesty's ships, which may at any time be sent out to relieve the trade, should stretch along that space, and thus increase the chances of falling in with the distressed vessels.—That on falling in with a man-of-war, a vessel, requiring assistance, should hoist the usual signal of distress at her main-top-gallant-mast-head, and make every effort to close with His Majesty's ship; and that, in order to save much valuable time in bad weather, the name of the article of which the vessel is most in want, should be written in large characters, with chalk, on a log-board, or on the quarter-boards, as the first boat sent from the man-of-war could then carry part of the supply."

Their Lordships will issue corresponding standing orders to their officers; but while they desire that the masters of merchant vessels should conform to these suggestions, they are anxious to press upon them the necessity of being provided with adequate resources, to meet the contingency of foul winds, without relying too much on falling in with His Majesty's ships, even in the track pointed out, as so many circumstances may occasionally occur to disappoint such expectations. J. W. Croker.

No Vessel to enjoy Privileges until Registered.—No ship shall be entitled to any of the privileges or advantages of a British registered ship, unless the persons claiming property therein shall have caused the same to have been registered in virtue of the 6 Geo. IV. c. 110, or 4 Geo. IV. c. 44 (former Registry Acts), or until such persons shall have caused the same to be registered, and shall have obtained a certificate of such registry from the persons authorized to make such registry and grant such certificate. 3 and 4 Will. IV. c. 55. § 2.

Malta, Gibraltar, and Heligoland.—No ship to be registered at Heligoland, except such as is wholly of the built of that place, and ships, after having been registered at Malta, Gibraltar, or Heligoland, shall not be registered elsewhere: and ships registered at Malta, Gibraltar, or Heligoland, shall not be entitled to the privileges and advantages of British ships in any trade between the said United Kingdom and any of the British possessions in America. § 3.

Ships exercising Privileges before Registry.—In case any vessel, not being duly registered, and not having obtained such certificate of registry as aforesaid, shall exercise any of the privileges of a British ship, the same shall be subject to forfeiture: Provided always, that nothing in this Act shall extend to affect the privileges of any ship which shall, prior to the commencement of this Act (Sept. 1, 1833) have been registered by virtue of 6 Geo. IV. c. 110 (former Registry Act). § 4.

What Ships entitled to be Registered.—No ship shall be registered, or having been registered shall be deemed to be duly registered, by virtue of this Act, except such as are wholly of the built of the United Kingdom, or of the Isle of Man, or of the Islands of Guernsey or Jersey, or of some of the colonies, plantations, islands, or territories in Asia, Africa, or America, or of Malta, Gibraltar, or Heligoland, which belong to His Majesty, at the time of the building of such ships, or such ships as shall have been condemned in any Court of Admiralty as prize of war, or such ships as shall have been condemned in any competent court as forfeited for the breach of the laws made for the prevention of the slave trade, and which shall wholly belong and continue wholly to belong to His Majesty's subjects duly entitled to be owners of ships registered by virtue of this Act*. § 5.

* *Transfers of Shares.*—By C. O., Sept. 1. 1835, notice is given, that in all future transfers of shares in ships, each party transferring a share or shares will be required either to do so by a separate conveyance; or where all the owners of shares join in the conveyance of the whole ship, they will be required, in the recital of the conveyance, to state what share or shares each of them holds; and in the granting part, each party will be required to convey his own share or shares.

By T. L., Nov. 25, 1836, foreign vessels are placed upon the same footing as British vessels or the exportation of goods to foreignp arts without being remeasured under 5 & 6 W. IV. c. 56 [p. 11], and that in all cases in which it can be proved by the production of certificates, that foreign vessels have heretofore had the privilege of carrying bonded goods, they may be permitted to retain that privilege under the same regulations as at present. *Transfers*

Name of Vessel, Port, and Master, and of Boat.—The owner of every vessel belonging in the whole or in part to any of His Majesty's subjects shall paint or cause to be painted upon the outside of the stern of every boat belonging to such vessel the name of such vessel, and the place to which she belongs, and the master's name withinside the transum, in white or yellow Roman letters, not less than two inches in length, on a black ground, on pain of the forfeiture of such boat not so marked, wherever the same shall be found. § 11.

Names. Boats not belonging to Ships.—The owner of every boat, not belonging to any vessel, shall paint or cause to be painted upon the stern of such boat, in white or yellow Roman letters of two inches in length, on a black ground, the name of the owner or owners of the boat, and the port or place to which she belongs, on pain of the forfeiture of such boat not so marked, wherever the same shall be found. § 12.

How Vessels and Boats used in Piloting or Fishing to be painted.—The owners of every vessel or boat employed on the coasts of the United Kingdom in piloting or fishing shall paint or tar every such vessel or boat, or cause the same to be painted or tarred, entirely black, except the name or other description now required by law to be painted on such vessel or boat; and every such vessel or boat found not so painted or tarred, and every boat so painted as to resemble any boat usually employed for the prevention of smuggling or in any other employment in His Majesty's service, shall be forfeited: Provided always, that nothing herein shall extend to prevent any distinguishing mark from being placed on any such vessel or boat, or to be otherwise painted, if the commissioners of customs shall think proper to allow the same, and which shall be so expressed in the licence of the said vessel or boat. § 13.

Vessels having secret places or devices for running goods.—All vessels and boats belonging in the whole or in part to His Majesty's subjects, having false bulk-heads, false bows, double sides or bottoms, or any secret or disguised place whatsoever in the construction of the vessel or boat adapted for the purpose of concealing goods, or having any hole, pipe, or other device in or about the vessel or boat adapted for the purpose of running goods, shall be forfeited. § 14.

What Vessels to be Licensed.—All vessels belonging in the whole or in part to His Majesty's subjects, not being square-rigged or propelled by steam, and all vessels belonging as aforesaid, whether propelled by steam or otherwise, being of less burthen than 200 tons, of which the length is to the breadth in a greater proportion than three feet six inches to one foot, and all such last-mentioned vessels carrying arms for resistance, and all vessels of more than 200 tons burthen, belonging as aforesaid, armed with more than two carriage guns of a calibre exceeding four pounds, and with more than two muskets for every ten men, and all boats belonging as aforesaid, which shall be found within 100 leagues of the coast of the United Kingdom, shall be forfeited, unless the owners thereof shall have obtained a *licence* from the commissioners of customs in the manner hereinafter directed *. 3 & 4 W. IV. c. 53, § 16.

Other Vessels and Boats to be Licensed.—Every vessel or boat belonging in the whole or in part to His Majesty's subjects, or whereof one-half of the persons on board shall be subjects of His Majesty, (not being a lugger, and at the time fitted and rigged as such,) which shall be navi-

Transfers of Ships or Shares of Ships.—By C. O., Dec. 18, 1835, each party transferring will be required either to do so by a separate conveyance, or where the owners of shares join in one conveyance they will be required to state what share or shares each conveys. And in the granting part after the customary words, "grant, bargain, sell, assign, and set over it," the words "in the proportions above specified" shall likewise be inserted.

* By 6 & 7 Will. IV. c. 60. § 8, the owners of boats solely engaged in fishing on the coasts of *Scotland* shall not be required to obtain licences for navigating the same from the commissioners of customs under the provisions of the above Act.

gated by a greater number of men (officers and boys included) than in the following proportions; *viz.*

If of 30 tons or under, and above 5 tons, 4 men
60 . . . . . 30 . . 5
80 . . . . . 60 . . 6
100 . . . . . 80 . . 7

Above that tonnage, 1 man for every 15 tons of such additional tonnage.

Or if a Lugger,

If of 30 tons or under . . . . . 8 men
50 tons or under, and above 30 . . 9
60 . . . . . 50 . . 10
80 . . . . . 60 . . 11
100 . . . . . 80 . . 12

And if above 100 tons, one man for every ten tons of such additional tonnage, which shall be found within one hundred leagues of the coast of the United Kingdom, shall be forfeited, unless such vessel, boat, or lugger, shall be especially licensed for the purpose by the Commissioners of His Majesty's Customs. § 17.

Particulars of Licence. How Licence may be restricted.—Every licence granted by the Commissioners of Customs for any vessel or boat requiring licence under this Act shall contain the proper description of such vessel or boat, the names of the owners, with their place or places of abode, and the manner and the limits in which the same is to be employed, and if armed, the numbers and description of arms, and the quantity of ammunition, together with any other particulars which the Commissioners may direct; and it shall be lawful for the Commissioners of Customs to restrict the granting of a licence for any vessel or boat in any way that they may deem expedient for the security of the revenue. § 18.

Bond as to Illegal Employ. Loss, Breaking up, &c. Stamp Duty.—Before any such licence shall be issued or delivered, or shall have effect for the use of such vessel or boat, the owners of every such vessel or boat shall give security by bond in the single value of such vessel or boat, with condition as follows: *viz.* that the vessel or boat shall not be employed in the importation, landing, or removing of any prohibited or uncustomed goods, contrary to the true intent and meaning of this Act or any other Act relating to the revenue of customs or excise, nor in the exportation of any goods which are or may be prohibited to be exported, nor in the relanding of any goods contrary to law, nor shall receive or take on board, or be found at sea or in port with any goods subject to forfeiture, nor shall do any act contrary to this Act, or any Act hereafter to be made relating to the revenue of customs or excise, or for the protection of the trade and commerce of the United Kingdom, nor shall be employed otherwise than mentioned in the licence and within the limits therein mentioned; and in case of loss, breaking up, or disposal of the vessel or boat, that the licence shall be delivered, within six months from the date of such loss, breaking up, or disposal of such vessel or boat, to the collector or principal officer of customs at the port to which such vessel or boat shall belong; and no such bond given in respect of any boat shall be liable to any stamp duty. § 19.

What sum Penalty not to exceed.—Nothing herein contained shall authorize the requiring any bond in any higher sum than 1000*l.*, although the single value of the vessel or boat for which such licence is to be issued may be more than 1000*l.* § 20.

Bonds by Minors.—All bonds given by persons under the age of twenty-one years, in pursuance of the directions herein contained, shall be valid. § 21.

Using Vessel contrary to Licence.—When any vessel or boat shall be found or discovered to have been used or employed in any manner

or in any limits other than such as shall be specified in the licence hereby required, or if such licence shall not be on board such vessel or boat, or shall not at any time be produced and delivered for examination to any officer of the army, navy, or marines duly employed for the prevention of smuggling, and on full pay, or any officer of customs or excise, demanding the same, then such vessel or boat, and all the goods laden on board shall be forfeited. § 22.

Exemptions.—Nothing herein shall extend to any vessel, boat, or lugger belonging to any of the royal family, or being in the service of the navy, victualling, ordnance, customs, excise, or post-office, nor to any whale boat or boat solely employed in the fisheries, nor to any boat belonging to any square-rigged vessel in the merchant service, nor to any life-boat or tow-boat used in towing vessels belonging to licensed pilots, nor to any boat used solely in rivers or inland navigation, nor to any boats solely used in fishing on the coasts of the north and west highlands of Scotland, nor to any boats so used on the coast of Ireland. § 23.

Counterfeiting, &c.—If any person shall counterfeit, erase, alter, or falsify, or cause to be counterfeited, erased, altered or falsified, any licence so to be granted, or shall knowingly make use of any licence so counterfeited, erased, altered, or falsified, such person shall for every such offence forfeit 500*l.* § 24.

How long Bonds to be in force.—No bond given on account of the licence of any vessel or boat under the Act for the prevention of smuggling shall be cancelled until the space of twelve months after the licence for which such bond had been entered into shall have been delivered up to the proper officer of customs, and such bond shall remain in full force and effect for twelve months after the delivering up of the licence as aforesaid. § 25.

Former Licences and Bonds.—All licences for any vessels or boats granted in pursuance of any Act relating to the customs shall continue valid for all the purposes for which such licences were required, and all bonds given in pursuance of any such Act shall continue valid and may be enforced, any thing herein contained notwithstanding. § 26.

Guernsey, &c.—All the provisions herein contained relating to the licensing of vessels and boats shall extend to the islands of Guernsey, Jersey, Alderney, Sark, and Man. § 27.

Tonnage or Burthen of Ships.—The tonnage or burthen of every British ship within the meaning of this Act shall be the tonnage set forth in the certificate of registry of such ship, and the tonnage or burthen of every other ship shall, for the purposes of this Act (for the general regulation of the customs), be ascertained in the same manner as the tonnage of British ships is ascertained. 3 & 4 W. IV., c. 52, § 127.

How Officers may refuse Master to act.—It shall be lawful for the officers of customs at any port under British dominion where there shall be a collector and comptroller of the customs, to refuse to admit any person to do any act at such port as master of any British ship, unless his name shall be inserted in or have been indorsed upon the certificate of registry of such ship as being the master thereof, or until his name shall have been so indorsed by such collector and comptroller. § 128.

Carrying Letters.—No ship or boat appointed and employed ordinarily for the carriage of letters shall import or export any goods without permission of the commissioners of customs, under the penalty of the forfeiture of 100*l.*, to be paid by the master of such ship or boat. § 142.

Ships not bringing to at Stations.—If any ship coming up or departing out of any port in the United Kingdom or in the Isle of Man, shall not bring to at the proper stations in such port appointed by the commissioners of customs for the boarding or landing of officers of customs, the master of such ship shall for every such offence forfeit 100*l.* § 135.

How Officers may be stationed in Ships. Accommodation.—It shall be lawful for the commissioners of customs, and for the collector and comptroller of any port under their directions, to station officers on board any ship while within the limits of any port in the United Kingdom or in the Isle of Man; and the master of every ship on board of which any officer is so stationed shall provide every such officer sufficient room under the deck, in some part of the forecastle or steerage, for his bed or hammock, and in case of neglect or refusal so to do, shall forfeit 100*l*. § 136.

Size of Vessels in which Goods may be Imported and Exported.—Whereas the importation and exportation of certain goods into and from the United Kingdom and other dominions of His Majesty by the laws now in force is restricted to vessels of seventy tons burthen or upwards: And whereas by 5 & 6 Will. IV., c. 56, vessels are required to be admeasured according to the rules set forth in that Act, and in consequence thereof it has become expedient to reduce the tonnage to which such importations and exportations are restricted; it is therefore enacted, that it shall be lawful to import into or export from the United Kingdom, and other dominions of His Majesty, any such goods in vessels of sixty tons burthen and upwards, provided such vessels have been admeasured according to the rules prescribed by the last-mentioned Act, 6 & 7 Will. IV., c. 60, § 5.

Goods in Possession of Bankrupt.—If any trader at the time he becomes bankrupt shall, by the consent and permission of the true owner thereof, have in his possession, order, or disposition any goods or chattels whereof he was reputed owner, or whereof he had taken upon him the sale, alteration, or disposition as owner, the commissioner shall have power to sell the same for the benefit of the creditors under the commission; provided that nothing herein contained shall invalidate or affect any transfer or assignment of any vessel, or any share thereof, made as a security for any debt, either by way of mortgage or assignment, duly registered according to the provisions of 4 Will. IV., c. 41. 6 & 7 Will. IV., c. 14, § 86. [20th May, 1836. "An Act to amend the Laws relating to Bankrupts in Ireland."]

Tonnage of Ships.

Former Act.—From the commencement of this Act (Sept. 9, 1835), so much of the Act as establishes rules for ascertaining the tonnage of ships is hereby repealed so far as respects the merchant shipping of the United Kingdom to be thereafter registered. 5 and 6 Will. IV., c. 56, § 1.

Rule by which Tonnage to be ascertained.—The tonnage of every vessel required by law to be registered shall, previous to her being registered, be measured and ascertained while her hold is clear, and according to the following rule, viz., divide the length of the upper deck between the afterpart of the stem and the forepart of the stern-post into six equal parts. Depths: at the foremost, the middle, and the aftermost of those points of division, measure in feet and decimal parts of a foot the depths from the under side of the upper deck to the ceiling at the timber strake. In the case of a break in the upper deck, the depths are to be measured from a line stretched in a continuation of the deck. Breadths: divide each of those three depths into five equal parts, and measure the inside breadths at the following points, viz., at one-fifth and at four-fifths from the upper deck of the foremost and aftermost depths, and at two-fifths and four-fifths from the upper deck of the midship depth. Length: at half the midship depth measure the length of the vessel from the afterpart of the stem to the forepart of the stern-post; then to twice the midship depth add the foremost and the aftermost depths for the sum of the depths; add together the upper and lower breadths at the foremost division, three times the upper breadth, and the lower breadth at the midship

division, and the upper and twice the lower breadth at the after division, for the sum of the breadths; then multiply the sum of the depths by the sum of the breadths, and this product by the length, and divide the final product by 3500, which will give the number of tons for register. If the vessel have a poop or half deck, or a break in the upper deck, measure the inside mean length, breadth, and height of such part thereof as may be included within the bulk-head; multiply these three measurements together, and dividing the product by 92·4, the quotient will be the number of tons to be added to the result as above found. In order to ascertain the tonnage of open vessels, the depths are to be measured from the upper edge of the upper strake. § 2.

Tonnage to be entered on Register.—The tonnage or burthen of every ship belonging to the United Kingdom, ascertained in the manner hereinbefore directed, shall, in respect of any such ship which shall be registered after the commencement of this Act (except as hereinafter excepted), be inserted in the certificate* of the registry thereof, and be taken to be the tonnage or burthen thereof for all the purposes of the said Act. § 3.

Tonnage of Steam Vessels.—In each of the several rules herein-before prescribed, when applied for the purpose of ascertaining the tonnage of any ship propelled by steam, the tonnage due to the cubical contents of the engine-room shall be deducted from the total tonnage of the vessel as determined by either of the rules aforesaid, and the remainder shall be deemed the true register tonnage of the said ship or vessel. The tonnage due to the cubical contents of the engine-room shall be determined in the following manner, viz., measure the inside length of the engine-room in feet and decimal parts of a foot from the foremost to the aftermost bulkhead, then multiply the said length by the depth of the ship or vessel at the midship division as aforesaid, and the product by the inside breadth at the same division at two-fifths of the depth from the deck taken as aforesaid, and divide the last product by 92·4, and the quotient shall be deemed the tonnage due to the cubical contents of the engine-room. § 4.

Contents of Engine-Room in description of Steam Vessel.—The tonnage due to the cubical contents of the engine-room, and also the length of the engine-room, shall be set forth in the certificate of registry as part of the description of the ship or vessel, and any alteration of such tonnage due to the cubical contents of the engine-room or of such length of the engine-room, after registry, shall be deemed to be an alteration requiring registry *de novo* within the meaning of the Act for the registering of ships. § 5.

For ascertaining Tonnage of Vessels when laden.—For the purpose of ascertaining the tonnage of all such ships, whether belonging to the United Kingdom or otherwise, as there shall be occasion to measure while their cargoes are on board, the following rule shall be observed and is hereby established, *viz.*, measure, first, the length on the upper deck between the afterpart of the stem and the forepart of the stern-post; secondly the inside breadth on the underside of the upper deck at the middle point of the length; and, thirdly, the depth from the underside of the upper deck down the pump-well to the skin; multiply these three dimensions together, and divide the product by one hundred and thirty, and the quotient will be the amount of the register tonnage of such ships. § 6.

* By C. O., June 11, 1836, that in all certificates of admeasurement of foreign ships whose tonnage may be so altered by the new mode of admeasurement, as to preclude their being employed in the conveyance of warehoused goods, the tonnage according to the former as well as the present mode of admeasurement be inserted in the said certificates, and under similar circumstances, the same rule is to apply to British vessels on their first registry, or registry *de novo*, and that the registering officer likewise notify on the certificates of such registry the tonnage according to the former mode of admeasurement, and also in certificates to obtain Licences.

Register Tonnage on Main Beam.—The true amount of the register tonnage of every merchant ship belonging to the United Kingdom, to be ascertained according to the rule by this Act established in respect of such ships, shall be deeply carved or cut in figures of at least three inches in length on the main beam of every such ship, prior to her being registered. § 7.

Vessels already Registered.—Nothing herein contained shall extend to alter the present measure of tonnage of any ship which shall have been registered prior to the commencement of this Act, [September 9, 1835,] unless in cases where the owners of any such ships shall require to have their tonnage established according to the rule herein-before provided, or unless there shall be occasion to have any such ship admeasured again on account of any alteration which shall have been made in the form of burthen of the same, in which cases only such ships shall be re-admeasured according to the said rule, and their tonnage registered accordingly. § 8.

Commencement of Act.—This Act shall commence from 1st January, 1836. § 9.

Former Acts of 7 and 8 Geo. IV. c. 30, and 9 Geo. IV. c. 56, so far as concerns this Act, *repealed**. 1 Vict. c. 89, § 1. [July 17, 1837.]

Setting fire to Ships with intent to Murder.—Whosoever shall unlawfully and maliciously set fire to, cast away, or in anywise destroy any ship, either with intent to murder any person, or whereby the life of any person shall be endangered, shall be guilty of felony, and being convicted thereof shall suffer death. § 4.

Hanging out false Lights.—Whosoever shall unlawfully exhibit any false light or signal, with intent to bring any ship into danger, or shall unlawfully and maliciously do any thing tending to the immediate loss or destruction of any ship in distress, shall be guilty of felony, and being convicted thereof shall suffer death. § 5.

Setting fire to Ships with Intent to destroy.—Whosoever shall unlawfully and maliciously set fire to or in anywise destroy any ship, whether the same be complete or in an unfinished state, or shall unlawfully and maliciously set fire to, cast away, or in anywise destroy any ship, with intent thereby to prejudice any owner or part owner of such ship, or of any goods on board the same, or any person that hath underwritten or shall underwrite any policy of insurance upon such ship, or on the freight thereof, or upon any goods on board the same, shall be guilty of felony, and being convicted thereof shall be liable, at the discretion of the court, to be transported beyond the seas for the term of the natural life of such offender, or for any term not less than fifteen years, or to be imprisoned for any term not exceeding three years. § 6.

Impeding Person to save Life from Ship wrecked, &c.—Whosoever shall by force prevent or impede any person endeavouring to save his life from any ship which shall be in distress, or wrecked, stranded, or cast on shore, (whether he be on board or shall have quitted the same,) shall be guilty of felony, and being convicted thereof shall be liable, at the discretion of the court, to be transported beyond the seas for the term of the natural life of such offender, or for any term not less than fifteen years, or to be imprisoned for any term not exceeding three years. § 7.

Destroying Wrecks or Articles.—Whosoever shall unlawfully and maliciously destroy any part of any ship which shall be in distress, or wrecked, stranded, or cast on shore, or any goods or articles of any kind belonging to such ship, shall be guilty of felony, and being convicted thereof shall be liable, at the discretion of the court, to be transported beyond the seas for any term not exceeding fifteen years, nor less

* To commence from October 1, 1837. § 16. As to Piracy, see p. 16.

than ten years, or to be imprisoned for any term not exceeding three years. § 8.

Setting fire to Coal Mines.—Whosoever shall unlawfully and maliciously set fire to any mine of coal or Cannel coal shall be guilty of felony, and being convicted thereof shall be liable, at the discretion of the court, to be transported beyond the seas for the term of the natural life of such offender, or for any term not less than fifteen years, or to be imprisoned for any term not exceeding three years. § 9.

Setting fire to Agricultural Produce, &c.—Whosoever shall unlawfully and maliciously set fire to any stack of corn, grain, pulse, tares, straw, haulm, stubble, furze, heath, fern, hay, turf, peat, coals, charcoal, or wood, or any steer of wood, shall be guilty of felony, and being convicted thereof shall be liable, at the discretion of the court, to be transported beyond the seas for the term of the natural life of such offender, or for any term not less than fifteen years, or to be imprisoned for any term not exceeding three years. § 10.

Accessaries.—In the case of felony punishable under this Act, every principal in the second degree, and every accessary before the fact, shall be punishable with death, or otherwise in the same manner as the principal in the first degree is by this Act punishable; and every accessary after the fact to any felony punishable under this Act shall, on conviction, be liable to be imprisoned for any term not exceeding two years. § 11.

Offences punishable by Imprisonment.—Where any person shall be convicted of any offence punishable under this Act, for which imprisonment may be awarded, it shall be lawful for the court to sentence the offender to be imprisoned, or imprisoned and kept to hard labour, in the common gaol or house of correction, and also to direct that the offender shall be kept in solitary confinement for any portion or portions of such imprisonment, or of such imprisonment with hard labour, not exceeding one month at any one time, and not exceeding three months in any one year, as to the court in its discretion shall seem meet. § 12.

Exceptions not to affect powers of 5 and 6 Will. IV. c. 38, and 4 Geo. IV. c. 64. § 13.

Admiralty Jurisdiction.—Where any felony punishable under this Act shall be committed within the jurisdiction of the Admiralty of England or of Ireland, the same shall be dealt with, inquired of, tried, and determined in the same manner as any other felony committed within that jurisdiction. § 14.

Scotland.—Nothing in this Act contained shall extend to Scotland. § 15.

COURT OF EXCHEQUER, Saturday, May 13, 1837.—(*London Sittings at Nisi Prius, before Lord* Abinger *and Common Juries.*)—Harvey *v.* Thompson.

This was an action to recover the value of two bales of goods shipped on board a steamer, called *The Princess Victoria*, belonging to a company of which the defendant was a director.

The damages were laid at 147*l.* 18*s.*

Messrs. Cresswell and Henderson appeared for the plaintiff, and Mr. Serjeant Talfourd and Mr. Bodkin for the defence.

On the 12th of February last year the vessel was to have left the pier of Leith to make for the roads, there to complete her cargo. The stress of weather compelled her to lighten her cargo before she could get out on her way to the roads. Afterwards she struck on the weir at the mouth of the harbour, and from this she did not get clear until the 16th of February. The remainder of her cargo, brought out to her in a sloop and lighters, she then took on board and put out to sea, between 3 and 4 P.M. Towards evening there came on a heavy gale, which continued to increase until near midnight, when the danger appearing to be imminent, all the passengers on board signed a requisition to the captain to lighten the cargo. After the lapse of an hour, during which the critical

situation of the vessel continued, the captain assented, and threw a certain portion of the goods overboard, in which was included the property of the plaintiff. This produced the desired effect; the captain was enabled to put about, and again hove in sight of land on Thursday. The real point at issue was this—Had the vessel been overloaded, or had it not? The captain deposed to having often carried safely a larger cargo. For the plaintiff the cargo was sworn to be much greater than usual, and of an embarrassing nature. Goods were piled in parts six feet high. There were five mail-coaches and some horses on deck.

The jury, after two hours and a half, brought in their verdict; it was for the plaintiff, in the full amount claimed.

ROLLS' COURT, Westminster, May 24, 1837.—Lynn *v.* Chaters.

Lord Langdale delivered judgment in this case. The plaintiffs, Messrs. John Lynn, James Lynn, and Cornforth, were joint owners of a ship called *The Friends*, of which Cornforth's share was mortgaged, and being desirous to sell it, they empowered James Lynn to act as their agent. He agreed with a man of the name of Wright, who acted for the defendant Chaters, and also for himself, for the sale of the ship at 750*l.*, to be paid one-third down in cash, another third in a bill at three, and the remaining third in a bill at six months. On August 16, 1833, the parties met to complete the purchase, and bills of sales were executed, by which 42-64th. parts of the ship were assigned to the defendant Chaters, in consideration of 492*l.* 3*s.* 9*d.*, and the remaining 22-64ths part was assigned to Wright for 257*l.* 16*s.* 3*d.*, making up the sum of 750*l.* for the whole ship. The 250*l.* was paid by Wright by a check upon his bankers, and he accepted two bills for 250*l.* each, at three and six months, for the remaining 500*l.* When these bills became due, they were dishonoured, and Wright became bankrupt. The 500*l.* was claimed of the defendant Chaters, and an action at law was brought to recover it. To this action the defendant pleaded, that in the bill of sale to him the sum of 492*l.* 3*s.* 9*d.* was expressed to be received. Upon this plea the plaintiffs abandoned their action and instituted this suit, which prayed that Chaters should be ordered to pay the amount of the two dishonoured bills, or otherwise that the ship might be resold and the proceeds applied in their payment. The defendants contended that the Court had no jurisdiction to give relief in this case, but it must be considered that the money was in point of fact not paid; that by the defence set up at law the plaintiff had been compelled to submit to abandon his action there, and that the claim was just. It had been also said that payment had been made by the delivery of the two bills with the 250*l.* actually paid, but delivery of bills was not payment. The defendant also contended that he had nothing to do with the bills, for that he had at the time money in the hands of Wright on purpose to pay for the ship, and that that was known to the vendors, who in consequence agreed to take the bills of Wright alone in payment. In point of fact the bills were given by Wright alone, but the statement was not in itself probable, nor was there evidence to satisfy him (Lord Langdale) that Chaters should be exonerated from the purchase money. The only thing in favour of his case was the evidence of James Hill, but it appeared that James Hill died on the day of the transaction, and Williams said he did not believe he knew what he was about. His Lordship was of opinion that the defendant Chaters should be made liable for the payment of the unpaid purchase money. The decree must be for an account to be taken of what was due of the purchase money, and if the money was not paid then, that the ship be resold, and that the defendant should be restrained from making away with the ship until he had paid what was due on the account.

COURT OF KING'S BENCH, Friday, May 26, 1837.—(*Sittings in Banco.*)—Hollingsworth *v.* Broderick.

Mr. Martin said, that this was an action on a policy of insurance effected for twelve months on *The Angerstein*. The declaration alleged that the vessel had been lost by the perils of the sea. The defendant pleaded in answer, that after making the policy, and during the continuance of the insurance, and prior to the loss, the vessel had become broken and unseaworthy; that the vessel might have been repaired and made seaworthy at an expense less than that of her value, but that notwithstanding the plaintiff had not made such repairs. To this plea the plaintiff demurred. The learned counsel in support of the demurrer,

submitted that the plea was bad and insufficient, inasmuch as that it did not allege that the loss arose in consequence of the presumed unseaworthiness; and further, that it did not allege that this supposed unseaworthiness was in existence prior to the commencement of the voyage. Now it would be most dangerous to the shipping interest of the country, if, in a time policy, the insertion therein that the vessel was seaworthy when she commenced her voyage were not held to be sufficient. If any other rule were to be adopted, the owners would be placed at the mercy of their captains, who, by acts of negligence, however trifling, by an omission in having some repairs made either to the vessel or to her rigging subsequent to her having set out on her voyage, might thereby render the policy void.

Mr. Watson having been heard on the other side,

The Court said that the pleading in this case on behalf of the defendant did not raise the question which had been put forward in argument, and therefore the decision of the Court must be for the plaintiff.

PIRACY.

The Acts 28 Hen. VIII. c. 15; 11 and 12 Will. III. c. 7; 4 Geo. I. c. 11. § 7; 8 Geo. I. c. 24; and 18 Geo. II. c. 30, are *repealed*. 1 Vict. c. 88. §. 1*. (July 17, 1837.)

Murder attempted.—Whosoever, with intent to commit or at the time of or immediately before or immediately after committing the crime of piracy in respect of any vessel, shall assault, with intent to murder, any person being on board of or belonging to such vessel, or shall stab, cut, or wound any such person, or unlawfully do any act by which the life of such person may be endangered, shall be guilty of felony, and being convicted thereof shall suffer death as a felon. § 2.

Transportation.—Whosoever shall be convicted of any offence which by any of the Acts hereinbefore referred to amounts to the crime of piracy, and is thereby made punishable with death, shall be liable, at the discretion of the court, to be transported beyond the seas for the term of the natural life of such offender, or for any term not less than fifteen years, or to be imprisoned for any term not exceeding three years. §. 3.

Accessaries.—In the case of every felony punishable under this Act every principal in the second degree and every accessary before the fact shall be punishable with death or otherwise in the same manner as the principal in the first degree is by this Act punishable: and every accessary after the fact to any felony punishable under this Act shall, on conviction, be liable to be imprisoned for any term not exceeding two years. § 4.

Imprisonment.—Where any person shall be convicted of any offence punishable under this Act, for which imprisonment may be awarded, it shall be lawful for the court to sentence the offender to be imprisoned, or imprisoned and kept to hard labour, in the common gaol or house of correction, and also to direct that the offender shall be kept in solitary confinement for any portion or portions of such imprisonment, or of such imprisonment with hard labour, not exceeding one month at any one time, and not exceeding three months in any one year, as to the court in its discretion shall seem meet. § 5.

Exceptions.—Not to affect powers of 5 and 6 Will. IV. c. 38, and 4 Geo. IV. c. 64. § 6.

SALVAGE.

ADMIRALTY COURT, Wednesday, June 7, 1837.—The Funchal.

The Funchal, a Portuguese vessel, of 70 tons, with a cargo of butter, salt provisions, and other goods, from Hamburgh to Lisbon, through stress of weather, and by mistaking the lights on the English coast, on the 17th of March, had

* To commence from October 1, 1837. § 7. As to setting fire to ships, hanging out false lights, &c., see p. 13.

got into the Sunk Channel in the mouth of the Thames, and touched on the flat of the Long Sand. The *Prosperous*, a fishing smack, being on the look-out to the north of the Nore light, with other boats, came up, and with their assistance the vessel was taken through the Swin, and anchored in safety near the Nore light. For this service, which, it was contended, was mere pilotage, the master offered 50*l.*, which was refused.

Sir J. Nicholl was of opinion that the offer was more than the parties were entitled to. The whole service was steering the vessel up the channel of the sand. There was some reason and room to suspect that the foreign vessel had been intentionally carried out of her course to the Nore light. He did not, however, decide the question on this ground, or venture to pronounce that the conduct of the asserted salvors had been fraudulent; but he considered the demand of the salvors unreasonable and improper, and that the offer had been improperly refused. Had the tender been made in Court, he should have been bound to condemn the parties in the costs; but he left each party to pay their own costs, and dismissed the suit.

THE CHEERLY.

This was an action by the masters, owners, and crews of five fishing smacks, for services rendered to the *Cheerly*, a collier's brig, which, on her return to Sunderland from London (where she had delivered a cargo of coals), in ballast, got on a sand in the mouth of the river, at 1 o'clock in the morning between the 22d and 23d of November. The vessel was observed to be in this situation by the salvors, who were on the look-out from the Swin, and who proceeded in boats to her assistance at half-past nine. They boarded the *Cheerly*, but the master, as the tide was flowing, conceived that the vessel would come off at high water, and refused the proffered aid. The smacksmen, however, remained on board, smoking their pipes, and as the vessel did not float at high water, the master agreed to accept the services of the smacksmen, in lightening the vessel, on an understanding that the amount of compensation should be matter of arbitration. Some ballast was accordingly thrown out, and with heaving on the anchor, at half-past 12 o'clock, on the 23d, the brig got off, and was steered by the master into the Colne. An offer of 100*l.* was made, and tendered in this Court, but refused. The number of hands on board the smacks was 31, but only 8 or 10 were actively engaged. The value of the vessel was 900*l.*

Dr. Burnaby, for the salvors, contended that the sum offered was not adequate to the services rendered; for if the vessel had remained on the sand, which was a dangerous one, she would have become a wreck.

Dr. Addams, for the owners, said that there had been no signal for assistance; the men had come voluntarily on board, and when it was found that the vessel would not float at high water, they were engaged in discharging the ballast for about seven hours, and for this service they had refused one-ninth of the value of the whole property.

Sir J. Nicholl observed that it was not immaterial to consider what was the nature of the sand in question. It was on the Essex coast, above Southend, and below the Nore, and was a mixture of sand and ooze, covered with water at an hour and a-half or two hours' flood. It was, therefore, a soft sand, at the tail of which the vessel touched, about half an hour after high water. It was natural to expect that she would have got off next tide, for it was full moon on the very day, and the tide would increase. But it sometimes happened, that from the force of the wind the tide did not reach its expected altitude, and as the vessel did not come off at the second tide, the master prudently determined upon throwing out part of the ballast. But there was no sort of difficulty or danger. The smacksmen being on board, they were employed in heaving out the ballast, but the master steered the brig into the Colne. Yet the salvors demanded nothing less than 160*l.*, which they afterwards reduced to 120*l.*, and entered an action in this court for 200*l.* He (the learned judge) was of opinion that the tender was abundantly sufficient, and he pronounced for the tender, and directed the salvors to pay the costs from the time they refused it, and moreover that the costs be paid out of the money brought into the registry.

THE COLLINS.

The King's Advocate stated that this was a suit by the masters and crews of four boats for services rendered to the *Collins*, a brig of 119 tons, from Stockton to Sheerness, with a cargo of coals, valued at 600*l.*, which had come into collision

with another vessel, named the *Hero*, from which she suffered much damage, and drifted on the West Rocks, in the Swin, off the coast of Essex, on the 16th of February. She was perceived by the salvors, some of whom had been out on a spratting voyage, and others were on their voyage to get sprats for manure, when they proceeded immediately to the assistance of the vessel, which was carried safely to Harwich. For this service only 20*l.* had been offered.

The Court.—It is a sprat service.

The King's Advocate.—Not a whale service, undoubtedly.

The Court.—If they get 20*l.* and their costs, I think that will be sufficient.

THE DEFIANCE.

This was an action by the master, owner, and crew of the *Lady Nepean*, of 80 tons, which, whilst on a voyage from Lisbon to Gloucester, with a valuable cargo on board, at 2 o'clock in the afternoon of January 31, in lat. 40. 53., long. 90. 50., perceived the brig *Defiance*, on her voyage from Leghorn to London, with a cargo valued with the ship at 5,300*l.*, in a distressed situation, under jury-masts, with a signal of distress flying, rolling and labouring very much, the weather being boisterous. The *Lady Nepean* went to her assistance, and (being unable to board the *Defiance*) took her in tow to Oporto; but from the state of the wind, and the difficulty of getting over the bar at Oporto, it was agreed that she should be taken to Corunna, where the vessel was conveyed in safety. The service lasted three or four days. The only fact in dispute was the distance of towing, one party calculating it at 259 miles, the other 205 miles. No tender was made.

After hearing the King's Advocate and Dr. Addams for the salvors, and Dr. Haggard and Dr. Nicholl for the owners of the *Defiance*, who suggested 700*l.*,

Sir J. Nicholl said, there could be no doubt that the property had been in extreme peril, and beside the labour and risk of towing for four days, the salvors, independent of the delay, had placed their insurance in jeopardy by the deviation from their course. He thought 1000*l.* not too much.

Monday, July 3, 1837.—THE MARIA.

The vessel salved in this case was the *Maria*, of 234 tons, with a crew of 11 men, which, on her return voyage from the Levant to Hull, with a cargo of bones, on the 10th of February, about day-break, got on the south end of the Cross Sand, near Yarmouth. The persons on the look-out from the beach at Yarmouth launched two yawls, the *Royal Sovereign*, of 31 tons and 11 men, and the *Red Rover*, of 30 tons and 14 men, and proceeded to the assistance of the vessel, the wind blowing very hard from the south-south-west, and a heavy sea running. The *Red Rover* reached the *Maria* first, and having carried out the kedge anchor, and the sails being backed, the vessel was got off the sand before the *Royal Sovereign* came up, which, however, assisted in towing her into Yarmouth Roads. Being last from Smyrna, where the plague was raging, and having no clean bill of health, the vessel was sent to the quarantine station, with such of the salvors as were on board, where they were detained 37 days, the vessel meanwhile requiring frequent pumping. For this service and detention the owners had tendered 300*l.*, which the salvors had refused. The value of the ship and cargo was 2,445*l.*

The Queen's Advocate, with whom was Dr. Nicholl, for the salvors, contended that they were entitled to a larger reward. The principal facts were uncontradicted; the vessel was in great peril, and the crew had packed up all their lothes to be prepared for the worst.

Dr. Phillimore and Dr. Haggard, for the owners, on the contrary, maintained that the tender was a handsome one; that the *Red Rover* alone had released the vessel, the duration of the time being one hour, and that the case was one (the action having been entered for 1000*l.*) in which the Court should condemn the party refusing the tender in the costs.

Sir J. Nicholl was of opinion, looking to all the circumstances, that there had been considerable merit on the part of the salvors, who had evinced readiness in launching their vessel, and had incurred some risk in going over the sand, and in remaining on board a vessel which might have had the plague. The tender was not one-seventh, and he thought he was bound to add 150*l.* more, and make the award 450*l.* with costs.

THE COMMERCIANT.

This was a foreign vessel, of 260 tons, bound to Honfleur, with a cargo of timber, which, meeting with tempestuous weather, got on the Kentish Knock Sand, but was able to get off by the exertions of her own crew. Being waterlogged, and in want of repair, the master had bargained with a laden brig to tow him to Yarmouth, but the salvors, in an Aldborough yawl, came up, and were employed in preference, and conveyed the vessel to Harwich, a place to which the master wished to go for repairs. The appraised value of the ship and cargo was 2,213*l.*

After hearing Dr. Nicholl for the salvors, and the Queen's Advocate for the owners, Sir J. Nicholl awarded 150*l.* as salvage, the owners to pay the costs.

THE MARGARET.

In this case the *Margaret*, a steam-vessel, with cargo and passengers from Waterford to London, in the afternoon of the 24th of January, during a haze or fog, got on the Burling Reef, about two miles to the westward of Beachy Head. Previous to the accident Lieutenant Smith, of the coast-guard, stationed at the Burling-gap, ordered a gun to be fired to warn the vessel of her danger, but she struck. Blue lights were shown on board, and the lieutenant directed his boat to go to the vessel's assistance, being himself ill. It was stated in the affidavits that the place is one of the most dangerous on the coast, and that very few vessels which once get on the reef escape. Having carried out an anchor to steady her, at the rise of the tide, the paddles were backed, and the vessel got off. The master gave the boatmen a sovereign for their assistance. No tender was made. The vessel and cargo were worth 20,000*l.*

After hearing Dr. Addams, for the salvors, and Dr. Phillimore for Sir John Tobin, the owner of the steam-vessel,

Sir John Nicholl observed, that the salvage service was of a very slight description; the vessel was got off by her own machinery. But there was a feature in the case which deserved consideration. The property was worth 20,000*l.*, the vessel was a steam-vessel, and had passengers on board. If such vessels rendered assistance, it was considered good policy to pay liberally for their assistance; and it was the duty of the Court to enforce this principle against them. Lieutenant Smith had shown alertness in sending the boat, and latterly wished to go himself. Considering the value of the property, and that there were passengers on board, if he directed a present of 100*l.* to be paid to Mr. Smith, with the expenses of the proceedings, he thought it was a present which the owners and underwriters would not grudge on principles of policy.

NAVAL REGISTRATION.

Notice to all Captains and Commanding-Officers of British Vessels, respecting Registry of Births and Deaths at Sea.

The Registrar-General of births, deaths, and marriages in England hereby directs the attention of all captains or commanding-officers of British vessels to the following provisions of the act of the 6th and 7th of William IV., cap. 86, entitled "An Act for Registering Births, Deaths, and Marriages in England," namely,

In the 21st section it is enacted, "That, if any child of an English parent shall be born at sea, on board of a British vessel, the captain or commanding officer of the vessel on board of which the said child shall have been born, shall forthwith make a minute of the several particulars hereinbefore required to be inserted in the register, touching the birth of such child, so far as the same may be known, and the name of the vessel wherein the birth took place, and shall on the arrival of the vessel in any port of the United Kingdom, or by any other sooner opportunity, send a certificate of the said minute, through the Post-office, to the Registrar-General."

In the 26th section of the same Act it is enacted, "That if any of His Majesty's English subjects shall die at sea, on board of a British vessel, the captain or commanding-officer of the vessel on board of which such death shall have happened, shall forthwith make a minute of the several particulars hereinbefore required to be inserted in the register touching such death, so far as the same may be known, and the name of the vessel wherein the death took place, and

shall, on the arrival of such vessel in any port of the United Kingdom, or by any other sooner opportunity, send a certificate of the said minute, through the Post-office, to the Registrar-General."

The following are the schedules containing the particulars required to be inserted in the register, so far as the same may be known :—

183 .—BIRTH of a child at sea, on board of [*here name the vessel*].

When born.	Name, if any.	Sex.	Name and Surname of Father.	Name and Maiden Surname of Mother.	Rank or Profession of Father.	Signature, Description, and Residence of Informant.	When registered.	Signature of Registrar.*	Baptismal Name, if added after Registration of Birth.

* Instead of the Registrar, let the Captain or Commanding Officer here sign his name.

183 .—DEATH at sea, on board of [*here name the vessel*].

When Died.	Name and Surname.	Sex.	Age.	Rank or Profession.	Cause of Death.	Signature, Description, and Residence of Informant.	When registered.	Signature of Registrar.†

† Instead of the Registrar, let the Captain or Commanding Officer here sign his name.

The word "English" includes only natives of England and Wales. The word "British" includes vessels belonging to all parts of the British empire.

The minute may be made in the ship's log, and the certificate of the minute shall be a true copy of it, with the following words, or others to the like effect, subscribed :—

"I hereby certify that this is a true copy of the minute made in the log of on the day of 18 .

"Witness my hand —— ——, this day of 18 .

"Captain (or commanding-officer) of ."

[Here insert the name of the vessel.]

Such certificate is to be sent through the Post-office, directed—

"To the Registrar-General of Births, Deaths, and Marriages,
General Register-office, London."

SEA APPRENTICES.

How Parish Boys may be put out Apprentices in Sea Service.—It shall be lawful for the overseers of the poor of any place in the United Kingdom, or in whom the duty of overseers or guardians of the poor shall or may be vested, and they are hereby empowered, to bind by indenture, and put out any boy having attained the age of thirteen years, and of sufficient health and strength, who or whose parent or parents is

or are chargeable to or maintained by any such parish or township, or who shall beg for alms therein, *with his consent, but not otherwise*, an apprentice in the sea service to any of His Majesty's subjects, being the master or owner of any ship registered in any port of the United Kingdom, for so long time, and until such boys shall respectively attain the age of twenty-one years, which binding shall be as effectual in the law as if such boy had been bound by virtue of any statute now in force respecting the binding of parish apprentices, or as if such boy were of full age and had bound himself an apprentice, and notwithstanding the residence of the master or owner to whom he may be bound shall be more than forty miles distant from such parish or place: Provided, that every such binding shall be made in the presence of two justices of the peace acting for the place within which such parish or township shall be situate, which justices shall execute the indenture in testimony of their having been satisfied that such boy hath attained the age, and is of sufficient health and strength as required by this Act; and to the end that the period when the service under such indenture shall expire may the more certainly appear, the age of every such boy shall be inserted in his indenture, the same being truly taken from a copy of the entry of his baptism in the register book of the parish in which he was born (where the same can be obtained), which copy shall be given and attested by the officiating minister of such parish without fee or reward: and in cases where no such entry of baptism can be found, the justices shall inform themselves as fully as they can of such boy's age, and from such information shall insert the same in his indenture, and the age of every such boy so inserted shall (in relation to the continuance of his service) be taken to be his true age without any further proof thereof.—5 and 6 Will. IV. c. 19. § 26. (30th July, 1835.)

How Parish Apprentices may be turned over to Sea Service.—It shall be lawful for any master or person to whom any poor parish apprentice shall have been or shall be hereafter bound to a service on shore according to the statutes already in force relating to such apprentices, or for the executors or administrators, or, there being none such, for the widow of any such deceased master, with the concurrence of two or more justices of the peace residing in or near to the place where such poor boy shall have been bound apprentice, to assign and turn over such poor boy, *with his consent, but not otherwise*, apprentice to any master or owner of any ship not having her complement of apprentices as hereinafter required, to be employed by such master or owner in the sea service during the period then remaining unexpired of his apprenticeship. § 27.

How Indentures may be assigned on death of Master.—In the event of the death of the master of any such poor or parish apprentice to the sea service, it shall be lawful for the widow or the executor or administrator of such deceased master to assign the indenture of any such apprentice for the residue of the term then unexpired therein to any master or owner of any such ship not having the complement of apprentices as hereinafter required; all which assignments, if executed within the limits of the port of London, shall be attested by the said registrar or one of his assistants or clerks, and if at any other port shall be attested by the collector or comptroller of customs of such ports. § 28.

Parish Officers to prepare Indentures. Constable to convey Apprentice.—Such overseers or other persons shall cause the indentures of apprenticeship to be prepared and transmitted in duplicate, if the master or owner of the ship to whom such apprentice is to be bound be or reside within the limits of the port of London, to the said registrar, and if at any other port, to the collector or comptroller of customs at such port; and the said overseers or other persons shall cause each such poor boy to be conveyed to such place by the constable and at the expense of the parish or township sending him thither, and shall also, upon the execu-

tion by the master of the counterpart of the indentures, cause to be paid down to the master 5*l.*, to be expended in providing such boy with necessary sea clothing and bedding; which sum, as well as the expenses to be incurred in the conveyance of the boy, shall, when paid, be allowed to them in their accounts of moneys expended in relation to the poor. § 29.

How counterparts of Indentures to be attested.—The counterparts of all such indentures shall, if the master be or reside within the limits of the port of London, be executed in the presence of and attested by the said registrar or one of his assistants or clerks, and if at any other port, by the collector or comptroller of customs at such port, and also in both cases by the constable or other officer who shall convey such apprentices thither, and such indentures shall bear date respectively on the days on which they are executed: and the constable on his return shall deliver such counterparts to the overseers or other persons as aforesaid, to be by them registered and preserved. § 30.

Number of Apprentices for each Ship.—The master of every ship belonging to any subject of the United Kingdom, and of the burthen of eighty tons and upwards, shall have on board thereof, at the time of clearing out from any port of the United Kingdom, one apprentice or more, in the following proportions to the number of tons of his ship's admeasurement, according to the certificate of registry, viz., every ship of

Tons.		Tons.		
80 and under		200	..	1 apprentice at least.
200	,,	400	..	2 ,,
400	,,	500	..	3 ,,
500	,,	700	..	4 ,,
700 and upwards			..	5 ,,

all of whom at the period of their being bound respectively shall have been under seventeen years of age, and shall have been duly bound for the term of four years at the least: and if any such master shall neglect to have on board his ship the number of apprentices as hereby required, he shall for every such offence forfeit 10*l.* in respect of each apprentice so deficient. § 31.

Contributions for Hospitals.—No apprentice bound or assigned pursuant to this Act, nor any master or owner in respect of any such apprentice, shall be liable to the payment of any contribution towards the support of any hospital or institution. § 32.

Indentures and Assignments to be registered, and Lists transmitted.—The registrar in London, and the collector and comptroller of customs at each other port shall, in a book to be kept for that purpose, cause to be entered from time to time all such indentures and assignments of parish apprentices, specifying therein the dates thereof, the names and ages of the apprentices, the parishes or places whence sent, the names and residences of the masters to whom bound or assigned, and the names, ports, and burthen of the respective ships to which such masters belong, and shall make and subscribe on each indenture or assignment an indorsement purporting that the same hath been duly registered pursuant to this Act: and every such collector and comptroller shall also at the end of each quarter of the year transmit a list of the indentures and assignments so registered by him within the preceding quarter, containing all the particulars aforesaid, to the registrar, for the purposes of this Act. § 33.

How Indentures of voluntary Apprentices to be registered, Lists transmitted, and Assignments made.—In every case of a person voluntarily binding himself apprentice to the sea service the indentures to be executed on such occasions shall be registered in a book to be kept for that purpose by the registrar in London and by the collector and comptroller of customs at each other port at which the indenture shall be executed, in which book shall be expressed the dates of the several indentures, the

names and ages of the apprentices, the names and residence of their masters, and (if known) the names, port, and burthen of the several ships on board which they are respectively to serve: and such registrar and collector or comptroller respectively shall indorse and subscribe upon each indenture a certificate purporting that the same hath been duly registered pursuant to this Act, and the collector and comptroller shall also at the end of each quarter of the year transmit a list of the indentures so registered by them within the preceding quarter, containing all the particulars aforesaid, to the registrar for the purposes of this Act; and it shall be lawful for the master, or in case of his death, his executor or administrator, *with the consent of the apprentice* if of the age of seventeen years or upwards, and if under that age *with the consent of his parent or guardian*, to assign or transfer the indenture of any such apprentice to any other person who may be the master or owner of any registered ship; and all such voluntary apprentices may, during the term for which they shall be bound, be employed in any ship of which the master of any such apprentice may be the master or owner: Provided, that every such assignment shall be registered and indorsed by the registrar, or by the collector or comptroller of customs at the port where the master shall be resident, or to which his ship shall belong, in which latter case the collector or comptroller shall notify the same to the registrar, as is hereinbefore provided with regard to the indenture of such apprentice. § 34.

Stamp Duty.—All agreements with the crew of a ship made in pursuance of this Act, and all indentures of parish and voluntary apprentices to the sea service, and all counterparts and assignments of such indentures to be respectively executed after the passing of this Act, shall be wholly exempt from stamp duty. § 35.

Masters neglecting to register Indentures, or suffering Apprentice to quit Service.—If any master to whom any apprentice mentioned in this Act shall be bound or assigned shall neglect to cause the indenture or the assignment thereof (as the case may be) to be registered as required by this Act, or shall, after the ship shall have cleared outwards on the voyage upon which such ship may be bound, suffer his apprentice to quit his service (not entering into that of His Majesty), except in case of death, desertion, sickness, or other unavoidable cause, to be certified in the log-book of the ship, every such master shall for every such offence forfeit 10*l.* § 36.

Justices to determine Complaints.—Two or more justices of the peace residing at or near to any port at which any ship having on board thereof any sea apprentice, shall at any time arrive, shall have full power and authority to inquire into and determine all claims of apprentices upon their masters under their indentures, and all complaints of hard or ill-usage exercised by their respective masters towards any such their apprentices, or of misbehaviour on the part of any such apprentice, and to make such orders therein as they are empowered by law to do in other cases between masters and apprentices. § 37.

Entering Royal Navy. Wages.—No parish or voluntary apprentice to the sea service shall be at liberty to enter into the naval service of His Majesty during the period of his apprenticeship without the consent of his master: but if, nevertheless, he shall voluntarily enter on board any of His Majesty's ships of war, and shall be allowed by his master to continue therein, such master, in case he shall give notice to the Secretary of the Admiralty of his consent to his apprentice remaining in His Majesty's service during the residue of the term of his apprenticeship, shall, upon the production of his indenture, be entitled, at the time of paying off the ship, to receive to his own use any balance of wages that may be then due to any such apprentice up to the period of the expiration of his indenture. § 39.

PASSENGERS.

Former Act.—The Act 9 Geo. IV. c. 21, to regulate the carriage of passengers, is *repealed.* 5 and 6 Will. IV. c. 53. § 1. (31 Aug. 1835.)*

Proportion of Passengers. Height between Decks. Number of Berths, and Height of Floor.—No ship carrying passengers from any place in the United Kingdom, or in the islands of Guernsey, Jersey, Alderney, Sark, or Man, on any voyage to or for any place out of Europe, and not being within the Mediterranean Sea, shall proceed on her voyage with more persons on board than in the proportion of three persons for every five tons of the registered burthen of such ship, the master and crew being included in and forming a part of such prescribed number; and no such ship having more than one deck shall carry any passengers upon any such voyage unless she shall be of the height of five feet and a half at the least between decks; and no such ship having only one deck shall carry any passengers upon any such voyage unless a platform shall be laid beneath such deck in such a manner as to afford a space of the height of at least five feet and a half, and no such ship shall have more than two tiers of berths; and no such ship having two tiers of berths shall carry any passengers on any such voyage unless there shall be an interval of six inches at the least between the deck or platform and the floor of the lower tier throughout the whole extent thereof: Provided, that whatever may be the tonnage of the ship, no greater number of persons as passengers shall be taken on board than shall be after the rate of one such person for every ten superficial feet of the lower deck or platform unoccupied by goods or stores, not being the personal luggage of such persons, if such ship shall not have to pass the Line on her voyage, or after the rate of one such person for every fifteen such clear superficial feet if such ship shall have to pass the Line. § 2.

Quantity of Water and Provisions.—No ship carrying passengers on any such voyage shall be cleared out for such voyage from any port in the United Kingdom, or in the said islands of Guernsey, Jersey, Alderney, Sark, or Man, unless there be actually laden and on board such ship good and wholesome provisions for the use and consumption of the passengers, over and above the victualling of the crew, to the amount or in the proportion following; *viz.* a supply of pure water to the amount of five gallons to every week of the computed voyage for every passenger on board such ship, such water being carried in tanks or sweet casks, and a supply of bread, biscuit, oatmeal, or bread stuffs to the amount of 7*lb.* to every week of the computed voyage for every such passenger: Provided that to the extent of one-third of such supply, and no more, 7*lb.* of potatoes may be deemed and computed to be equivalent to 1*lb.* of bread, biscuit, oatmeal, or bread stuffs in the supply of any ship bound to some place in North America: Provided also, that when any ship shall be destined to call at a place in the course of her voyage for the purpose of filling up her water, a supply of water at the rate before mentioned for every week of the computed voyage to such place of calling shall be deemed to be a compliance with the provisions of this Act. § 3.

Computed number of Weeks for Voyage.—The number of weeks deemed to be necessary for the voyage of any such ship, according to her destination, shall be determined by the following rule of computation; *viz.*:—

For a voyage to North America, ten weeks:

——————— to South America on the Atlantic Ocean, or to the west coast of Africa, twelve weeks:

* By C.O., April 1, 1837, the above Act is *not* to apply to FOREIGN ships.

For a voyage to the Cape of Good Hope, fifteen weeks:
——————— to the Mauritius, eighteen weeks:
For any other voyage, twenty-four weeks. § 4.

Officers of Customs to examine.—Before any such ship shall be cleared out for the voyage, the officers of customs shall survey, or cause to be surveyed by some competent person, the provisions and water hereinbefore required for the consumption of the passengers, and shall ascertain that the same are in a sweet and good condition, and shall also ascertain that, over and above the same, there is on board an ample supply of water and stores for the victualling of the crew of the ship; and such officers shall also ascertain that the directions hereinbefore contained in respect of the situations of berths have been complied with. § 5.

A Table of the Prices of Provisions.—The master of every such ship shall cause a table to be drawn up of the respective prices at which any provisions or stores that may be sold by any person on board to any of the passengers during the voyage are to be supplied; and a copy of the same, printed or written in a fair and legible manner, shall be affixed in some convenient and conspicuous place on board the said ship for the perusal of all parties, and the same shall be maintained for continual reference as well during the period in which passengers shall be engaged as during the whole of the voyage; and no higher prices than are stated in such table shall in any case be charged for such provisions or stores as may be so supplied during the voyage: Provided, that nothing herein shall be construed as requiring the master of any ship to provide provisions or stores for the purpose of sale to any passengers who may have contracted to victual themselves during the voyage. § 6.

How Sea-worthiness of Ship may be ascertained.—If doubts shall arise whether any ship about to proceed with passengers is sea-worthy, so as to be fit for her intended voyage, and such doubts shall not be removed to the satisfaction of the collector and comptroller of the customs at the port from which such vessel is to be cleared out, it shall be lawful for such collector and comptroller at any time to cause such ship to be surveyed by two competent persons; and if it be reported by those persons that such ship is not in their opinion sea-worthy with reference to such voyage, such ship shall not be cleared out unless the contents of such report be disproved to the satisfaction of the commissioners of customs, or until such ship shall have been rendered sea worthy. § 7.

Copies or Abstracts of Act.—Two copies of this Act, or abstracts of the same, provided and issued by the authority of the commissioners of customs, and authenticated by the signature of the collector or comptroller of customs at the port of clearance of the ship, shall be delivered to the master, on demand, by such collector or comptroller at the time of clearance, and shall be kept on board every ship proceeding with passengers as aforesaid, and one of such copies or abstracts shall, upon request made at seasonable times, to the master of the ship, be produced to any passenger for his perusal. § 8.

Medical Man, Medicines, &c.—No ship carrying passengers in any such voyage to any such place, except any place in North America, if the number of such passengers shall amount to or exceed one hundred, shall clear out for such voyage from any port in the United Kingdom, or in the said islands of Guernsey, Jersey, Alderney, Sark, or Man, unless there be rated upon the ship's company, and be actually serving on board such ship, some person duly authorized by law to practise in this kingdom as a physician or surgeon or apothecary, and no such ship shall actually put to sea or proceed on such voyage unless such medical practitioner shall be therein, and shall *bonâ fide* proceed on such voyage, taking with him a medicine chest, and a proper supply of medicines, instruments, and other things suitable to the intended voyage; and no ship carrying passengers under the provisions of this Act shall clear out

for any voyage from any such port unless there shall be actually laden and on board such ship medicines and other things necessary for the medical treatment of the passengers on board during such intended voyage, and available for that purpose, nor unless such medicines and other things shall be adequate in amount and kind to the probable exigencies of any such voyage; and, together with such medicines and other things, shall also be put on board every such ship previously to her clearing out for any such voyage, a certificate under the hands of any two or more such medical practitioners, to the effect that such medicines and other things have been inspected by them, and are, in their judgment, adequate to meet any such probable exigencies as aforesaid. § 9.

Spirits, as Stores.—No ship carrying passengers to any place as aforesaid shall be cleared out if there be laden on board such ship by way of stores, over and above the stores proper for the crew of such ship, any quantity of spirits or strong waters beyond one-tenth part of such quantity as would, except for this restriction, be allowed by the officers of customs upon the victualling bill of such ship for the outward voyage only, according to the number of persons going the voyage. § 10.

List of Passengers, and Counterpart, at Port of Landing.—The master of every ship carrying passengers on any such voyage shall, before clearing out his ship for such voyage from any place in the United Kingdom, or in the islands of Guernsey, Jersey, Alderney, Sark, or Man, deliver to the collector or other principal officer of customs at such place, a list in writing, together with a duplicate of the same, specifying, as accurately as may be, the names, ages, and professions or occupations of all the passengers on board such ship, with the name of the place at which the master hath contracted to land each of the passengers; and such collector or other chief officer of customs shall thereupon deliver to the master a counterpart of such list signed by the collector or other chief officer; and the master shall exhibit the counterpart of his list to the collector or other chief officer of customs at any place in His Majesty's possessions, or to His Majesty's consul at any foreign port, at which the passengers, or any of them, shall be landed, and shall deposit the same with such collector or chief officer of customs, or such consul, as the case may be, at his final port of discharge in the said possessions. § 11.

Improperly landing Passengers.—The master of any ship carrying any passengers as aforesaid shall not, without his or her previous consent, land or put on shore any passenger at any place other than the place at which he may have contracted to land, or put such passenger on shore. § 12.

How Children are to be computed.—For the purpose and within the meaning of this Act, two children, each being under the age of fourteen years, but above the age of seven years; or three children, each being under the age of seven years, shall in all cases be computed as one person only; and children under the age of twelve months shall not be included in the computation of the number of persons. § 13.

Detention.—If any ship shall not actually put to sea and proceed upon any such intended voyage on the day for that purpose appointed by any contract made by the owner, master, or charterer of such ship, or by their agent, with any passenger who shall on that day be on board the same, or ready to proceed on such intended voyage, then the master of such ship shall pay to each such passenger as shall have contracted to victual himself a fine, to be computed at the rate of 1*s.* in respect of each day during which he or she shall be so detained previously to the actual clearing out and final departure of such ship on such voyage, and the same may be recovered daily; and the master of such ship shall victual each such passenger as shall have contracted to be victualled by the ship-owner on and from the day which shall be so appointed: Provided, that no such fine shall be incurred in respect of any detention of any such

vessel which shall be so detained by stress of weather or other unavoidable cause. § 14.

How Passengers to be maintained forty-eight Hours after Arrival.—At the close of any such voyage every person arriving as a passenger at any place shall, during the space of forty-eight hours next after such arrival, be entitled to continue on board such ship, and to be provided for and maintained on board the same in such manner as during such voyage, unless in any case it shall have been expressly agreed between any such passenger and the master of such ship that such passenger shall not be entitled to such provision or maintenance during the said period of forty-eight hours, or unless in the ulterior prosecution of her voyage any such ship shall quit any such place within the period of forty-eight hours. § 15.

Infringement.—In case of the infringement of any of the aforesaid enactments, the master of any such ship shall for each such offence be liable, on summary conviction, to the payment of a fine of not less than 5*l.* nor more than 20*l.* sterling British money. § 16.

Right of Action.—Nothing herein contained shall take away or abridge any right of suit or action which may accrue to any passenger in any such ship, or to any other person, in respect of the breach or non-performance of any contract made between or on the behalf of any such passenger or other person, and the master, or owners of any such ship. § 17.

Bond for due performance of Rules. Stamps. Limitation of Prosecutions.—Before any ship carrying passengers shall clear out for any such voyage from any place in the United Kingdom, or in the islands of Guernsey, Jersey, Alderney, Sark, or Man, to or for any place out of Europe, and not being in the Mediterranean Sea, the master of the ship shall enter into a bond to His Majesty, with one good and sufficient surety, to be approved by the collector or other chief officer of customs at such port, in the sum of 1000*l.*, the condition of which bond shall be that the said ship is seaworthy, and that all the rules made by this act for the carriage of passengers shall be well and truly performed before and during such intended voyage, and that all penalties, fines, and forfeitures which the master of such ship may be sentenced or adjudged to pay for the breach or non-performance, before or during such voyage, of any such rules, shall be well and truly paid: Provided always, that such bond shall be without stamps, and that no such bond shall be put in suit, and that no prosecution shall be brought under this act, or by reason of the breach of any of the provisions thereof, in any of His Majesty's possessions abroad after the expiration of twelve calendar months next succeeding the commencement of any such voyage, nor in the United Kingdom or any of the islands before mentioned after the expiration of twelve calendar months next after the return of the master to the place from which he sailed on such voyage. § 19.

Exceptions.—Nothing in this act shall extend to ships carrying passengers in cases in which the number of persons, computed in manner hereinbefore provided, shall not exceed one person for every five tons of the registered burden of such ship; nor shall any thing in this act extend to any ship in the service of the lords commissioners of His Majesty's admiralty, or in the service of His Majesty's postmaster-general, or in the service of the East India Company. § 20.

Bahamas, &c.—The Bahama islands, and all places in America southward of the same, shall be deemed to be in South America for the purposes of this act. § 21.

SMUGGLING.

[Dr. Johnson defines a smuggler as "A wretch, who in defiance of justice and the laws, imports or exports goods either contraband, or without payment of the customs." And Adam Smith says, "smuggling is the most hazardous of all trades, and the infallible road to bankruptcy."

The regulations under this title are restricted to those only that are applicable to persons pursuing smuggling *as a trade*.

In other instances, such as a mere inadvertency, or *a casual slip* of moral duty, they will be found in PART II., under IMPORTS.—ENTRY, or BAGGAGE.—*Ed.*]

Vessels with Materials for Smuggling.—If any vessel not being square-rigged, or any boat, either belonging in the whole or in part to His Majesty's subjects, or having half the persons on board subjects of His Majesty, be found or discovered to have been within one hundred leagues of the coast of the United Kingdom; or if any vessel either belonging in the whole or in part to His Majesty's subjects, or having half the persons on board subjects of His Majesty, or any foreign vessel not being square-rigged, or any foreign boat, in which there shall be one or more subjects of His Majesty, be found or discovered to have been within four leagues of that part of the United Kingdom which is between the North Foreland on the coast of Kent, and Beachy Head on the coast of Sussex, or within eight leagues of any other part of the coast of the United Kingdom; or if any foreign vessel or boat be found or discovered to have been within one league of the coast of the United Kingdom; or if any vessel or boat be found or discovered to have been within one league of the islands of Guernsey, Jersey, Alderney, Sark, or Man respectively, or within any bay, harbour, river, or creek, of or belonging to any one of the said islands; any such vessel or boat so found or discovered, having on board or in any manner attached thereto, or having had on board or in any manner attached thereto, or conveying or having conveyed in any manner, any spirits not being in a cask or package containing 40 gallons at the least, or any tea exceeding 6 pounds weight in the whole, or any tobacco or snuff not being in a cask or package containing 450 lb. at least, or being packed separately in any manner within any cask or package, or any cordage or other articles adapted and prepared for slinging or sinking small casks, or any casks or other vessels whatsoever of less size or content than 40 gallons, of the description used for the smuggling of spirits, then and in every such case the said spirits, tea, tobacco, or snuff, together with the casks or packages containing the same, and the cordage or other articles, casks, and other vessels of the description aforesaid, and also the vessel or boat, shall be forfeited. 3 & 4 Will. IV., c. 53. § 2.

Vessels or Boats, having prohibited Goods on board or attached thereto.—If any vessel or boat whatever arrive, or be found or discovered to have been within any port, harbour, river, or creek of the United Kingdom, not being driven thereinto by stress of weather or other unavoidable accident, having on board or in any manner attached thereto, or having had on board or in any manner attached thereto, or conveying or having conveyed in any manner, within any such port, harbour, river, or creek, any spirits not being in a cask or package containing 40 gallons at the least, or any tobacco or snuff not being in a cask or package containing 450 lb. weight at least, or being packed separately in any manner within any cask or package, every such vessel or boat, together with such spirits or tobacco or snuff, shall be forfeited: Provided, that if it be made appear to the satisfaction of the commissioners of customs that the said spirits, tobacco, or snuff were on board without the knowledge or privity of the owner or master of such vessel or boat, and without any wilful neglect or want of reasonable care on their or either of their behalves, that then and in such case the said commissioners are hereby authorized and required to deliver up the vessel or boat to the owner or master of the same. § 3.

Exceptions.—Nothing herein contained shall extend to render any vessel liable to forfeiture on account of any tobacco or snuff from the East Indies being in packages of 100 lb. each at least, or on account of

any cigars being in packages of 100 lb. each at least, or on account of any tobacco made up in rolls, being the produce of and imported from the state of Columbia, and in packages containing 320 lb. each at least, or on account of any tobacco of the dominions of the Turkish Empire which may be separated or divided in any manner within the outward package, provided such package be a hogshead, cask, chest, or case containing 450 lb. net at least, or on account of any rum of and from the British plantations in casks containing 20 gallons at the least, or on account of any spirits, tea, or tobacco really intended for the consumption of the seamen and passengers on board during their voyage, and not being more in quantity than is necessary for that purpose, or to render any square-rigged vessel liable to forfeiture on account of any tea, or of any spirits in glass bottles, being really part of the cargo of such ship and included in the manifest of such ship, or to render any vessel liable to forfeiture if really bound from one foreign port to another foreign port, and pursuing such voyage, wind and weather permitting *.

Vessels not bringing to upon Signals, or throwing Goods overboard during Chase.—When any vessel or boat belonging in the whole or in part to His Majesty's subjects, or having one half of the persons on board subjects of His Majesty, shall be found within one hundred leagues of the coast of this kingdom, and shall not bring to upon signal made by any vessel or boat in His Majesty's service, or in the service of the revenue, hoisting the proper pendant and ensign, in order to bring such vessel or boat to, and thereupon chase shall be given, if any person on board such vessel or boat shall, during the chase or before such vessel or boat shall bring to, throw overboard any part of the lading of such vessel or boat, or shall stave or destroy any part of such lading, to prevent seizure thereof, the vessel or boat shall be forfeited; and all persons escaping from such vessels or boats, or from any foreign vessel or boat, during any chase made thereof by any vessel or boat in His Majesty's service or in the service of the revenue, shall be deemed to be subjects of His Majesty, unless it be proved to the contrary. § 5.

Vessels in Port with Cargo unaccounted for.—If any vessel or boat whatever be found within the limits of any port of the United Kingdom with a cargo on board, and such vessel or boat afterwards be found light or in ballast, and the master is unable to give a due account of the place within the United Kingdom where such vessel or boat shall have legally discharged her cargo, such vessel or boat shall be forfeited. § 6.

Vessels not bringing to on being Chased. Firing at.—In case any vessel or boat liable to seizure or examination under any act for the prevention of smuggling shall not bring to on being required so to do, on being chased by any vessel or boat in His Majesty's navy having the proper pendant and ensign of His Majesty's ships hoisted, or by any vessel or boat duly employed for the prevention of smuggling, having a proper pendant and ensign hoisted, it shall be lawful for the captain or master of such vessel or boat in His Majesty's navy, or employed as aforesaid, (first causing a gun to be fired as a signal,) to fire at or into such vessel or boat; and such captain or master is indemnified from any indictment, penalty, or other proceeding for so doing. § 8.

Vessels hoisting Pendant, Ensign, &c.—If any person shall wear,

* By 4 & 5 Will. IV. c. 89, § 9, nothing in the above act shall extend to render any vessel of not less than 20 tons burthen liable to forfeiture on account of any spirits in glass bottles, or to render any vessel of not less than 120 tons burthen liable to forfeiture on account of any tobacco the produce of and coming direct from Mexico or the continent of South America, or from the islands of Saint Domingo and Cuba, in packages of not less than 80 pounds weight each, and spirits and tobacco being really part of the cargo of such ship, and included in the manifest thereof.

By 6 & 7 Will. IV. c. 60, § 11, in all cases where casks or packages containing spirits, tobacco, or snuff, found on board vessels within any such distances, are of such size or dimensions as may be legally imported into the United Kingdom, no such forfeiture, detention and prosecution shall take place.

carry, or hoist in or on board any vessel or boat whatever belonging to any of His Majesty's subjects, whether the same be merchant or otherwise, without particular warrant from His Majesty or the Admiralty of Great Britain, His Majesty's Jack, commonly called The Union Jack, or any pendant, ensign, or colours usually worn by His Majesty's ships, or any flag, jack, pendant, ensign, or colour, resembling those of His Majesty, or those used on board His Majesty's ships, or any other ensign or colours than the ensign or colours by any proclamation of His Majesty now in force or hereafter to be issued prescribed to be worn, then the master or the owners being on board the same, and every other person so offending, shall forfeit 50*l.*; and it shall be lawful for any officer of His Majesty's navy, on full pay, or for any officer of customs or excise, to enter on board any such vessel or boat, and to seize any such flag or colours, and the same shall thereupon be forfeited. § 9.

Vessels and Boats used in Removal of Goods.—All vessels and boats made use of in the removal, carriage, or conveyance of any goods liable to forfeiture under any Act relating to the revenue of customs, shall be forfeited. § 10.

Vessels not square-rigged having Goods in secret Places.—Foreign vessels or boats not being square-rigged, coming to or arriving at any port of the United Kingdom, having on board any goods liable to the payment of duties, or prohibited to be imported into the United Kingdom, concealed in false bulkheads, false bows, double sides or bottoms, or any secret or disguised place whatsoever in the construction of the vessel or boat, shall be forfeited. § 14.

How Vessels may be searched within limits of Ports, as also Persons on board, or who may have landed from them.—It shall be lawful for any officer of the army, navy, or marines, duly employed for the prevention of smuggling, and on full pay, or for any officer of customs, producing his warrant or deputation (if required), to go on board any vessel which shall be within the limits of any of the ports of this kingdom, and to rummage and to search the cabin and all other parts of such vessel for prohibited and uncustomed goods, and to remain on board such vessel during the whole time that the same shall continue within the limits of such port, and also to search any person, either on board or who shall have landed from any vessel, provided such officer shall have good reason to suppose that such person have any uncustomed or prohibited goods secreted about his or her person; and if any person shall obstruct any such officer in going or remaining on board, or in entering or searching such vessel or person, every such person shall forfeit 100*l.* § 34.

How Persons may require to be taken before a Justice or Officer of Customs, before searching.—Before any person shall be searched by any such officer as aforesaid, it shall be lawful for such person to require such officer to take him or her before any justice of the peace, or before the collector, comptroller, or other superior officer of customs, who shall determine whether there is reasonable ground to suppose that such person has any uncustomed or prohibited goods about his or her person: and if it shall appear to such justice, collector, comptroller, or other superior officer of customs, that there is reasonable ground to suppose that such person has any uncustomed or prohibited goods about his or her person, then such justice, collector, comptroller, or other superior officer of customs shall direct such person to be searched in such manner as he shall think fit; but if it appear to such justice, collector, comptroller, or other superior officer of customs that there is not reasonable ground to suppose that such person has any uncustomed or prohibited goods about his or her person, then such justice, collector, comptroller, or other superior officer of customs shall forthwith discharge such person, who shall not in such case be liable to be searched; and every such officer is hereby authorized and required to take such person, upon demand, before any such

justice, collector, comptroller, or other superior officer of customs, detaining him or her in the mean time: Provided, that no person being a female shall be searched by any other person than a female duly authorized for that purpose by the commissioners of His Majesty's customs. § 35.

Females. Misconduct as to Search.—If any such officer shall not take such person with reasonable despatch before such justice, collector, comptroller, or other superior officer of customs, when so required, or shall require any person to be searched by him, not having reasonable ground to suppose that such person has any uncustomed or prohibited goods about his or her person, that such officer shall forfeit and pay the sum of 10*l.* § 36.

Persons denying having Foreign Goods about them.—If any passenger or other person on board any vessel or boat shall, upon being questioned by any officer of customs, whether he or she has any foreign goods upon his or her person, or in his or her possession, deny the same, and any such goods shall, after such denial, be discovered upon his or her person, or in his or her possession, such goods shall be forfeited, and such person shall forfeit treble the value of such goods. § 37.

How Officers may search Houses for prohibited Goods, and break open Doors and Packages.—It shall be lawful for any officer of customs, or person acting under the direction of the commissioners of customs, having a writ of assistance under the seal of His Majesty's Court of Exchequer, to take a constable, headborough, or other public officer inhabiting near the place, and in the daytime to enter into and search any house, shop, cellar, warehouse, room, or other place, and in case of resistance to break open doors, chests, trunks, and other packages, there to seize and thence to bring any uncustomed or prohibited goods, and to put and secure the same in the custom-house warehouse in the port next to the place from whence such goods shall be so taken as aforesaid: Provided always, that for the purposes of this Act any such constable, headborough, or other public officer, duly sworn as such, may act as well without the limits of any parish, ville, or other place for which he shall be so sworn as within such limits. § 38.

Duration of Writs of Assistance.—All writs of assistance so issued from the Court of Exchequer shall continue in force during the whole of the reign in which such writs shall have been granted, and for six months from the conclusion of such reign. § 39.

How Officers may stop Carts, &c., and search for Goods.—It shall be lawful for any officer of customs or excise, or other person acting in his aid or assistance, or duly employed for the prevention of smuggling, upon reasonable suspicion, to stop and examine any cart, waggon, or other means of conveyance, for the purpose of ascertaining whether any smuggled goods are contained therein; and if no such goods be found, then the officer or other person so stopping and examining such cart, waggon, or other conveyance, having had probable cause to suspect that such cart, waggon, or other conveyance had smuggled goods contained therein, shall not, on account of such stoppage and search, be liable to any prosecution or action at law on account thereof; and all persons driving or conducting such cart, waggon, or other conveyance, refusing to stop when required so to do in the king's name, shall forfeit 100*l.* § 40.

Where Police Officers seizing Goods are to lodge them.—If any goods liable to forfeiture under this or any other act relating to the customs shall be stopped or taken by any police officer or other person acting by virtue of any act of parliament, or otherwise duly authorized, such goods shall be carried to the custom-house warehouse next to the place where the goods were stopped or taken, and there delivered to the proper officer appointed to receive the same, within forty-eight hours after the said goods were stopped and taken. § 41.

How goods stopped by Police Officers may be retained until trial.—If any such goods be stopped or taken by such police officer on suspicion that the same have been feloniously stolen, it shall be lawful for the officer to carry the same to the police office to which the offender is taken, there to remain until and in order to be produced at the trial of the said offender; and in such case the officer is required to give notice in writing to the commissioners of customs of his having so detained the goods, with the particulars of the same; and immediately after the trial all such goods are to be conveyed and deposited in the custom-house warehouse as aforesaid, to be proceeded against according to law; and in case any police officer making detention of any such goods shall neglect to convey the same to such warehouse, or to give the notice of having stopped the same as before described, such officer shall forfeit 20*l.* § 42.

Persons unshipping, harbouring, or having Custody of Prohibited or Uncustomed or Warehoused Goods.—Every person who shall, either in the United Kingdom or the Isle of Man, assist or be otherwise concerned in the unshipping of any goods which are prohibited to be imported into the United Kingdom or into the Isle of Man, or the duties for which have not been paid or secured, or who shall knowingly harbour, keep, or conceal, or shall knowingly permit or suffer to be harboured, kept, or concealed, any goods which shall have been illegally unshipped without payment of duties, or which shall have been illegally removed, without payment of the same, from any warehouse or place of security in which they may have been deposited, or any goods prohibited to be imported, or to be used or consumed in the United Kingdom or in the Isle of Man, and every person, either in the United Kingdom or the Isle of Man, to whose hands and possession any such uncustomed or prohibited goods shall knowingly come, or who shall assist or be in anywise concerned in the illegal removal of any goods from any warehouse or place of security in which they shall have been deposited as aforesaid, shall forfeit either the treble value thereof, or the penalty of 100*l.* at the election of the commissioners of customs. § 44.

How Value to be ascertained.—In all cases where any penalty the amount of which is to be determined by the value of any goods is directed to be sued for under any law now in force or hereafter to be made for the prevention of smuggling, or relating to the revenue of customs or excise, such value shall be deemed to be according to the rate and price which goods of the like sort and of the best quality bear at such time, and upon which the duties due upon importation have been paid. § 45.

Insuring Delivery of Prohibited or Uncustomed Goods.—Every person who by way of insurance or otherwise shall undertake or agree to deliver any goods to be imported from beyond the seas into any place in the United Kingdom without paying the duties due on such importation, or any prohibited goods, or who in pursuance of such insurance or otherwise shall deliver or cause to be delivered any uncustomed or prohibited goods, and every aider or abettor of such person, shall for every such offence forfeit 500*l.* over and above any other penalty to which by law he may be liable; and every person who shall agree to pay any money for the insurance or conveyance of such goods, or shall receive or take such goods into his custody or possession, or suffer the same to be so received or taken, shall also forfeit 500*l.* over and above any penalty to which by law he may be liable on account of such goods. § 46.

Offering goods for sale as being run or prohibited.—If any person offer for sale any goods under pretence that the same are prohibited, or have been unshipped and run on shore without payment of duties, then all such goods (although not liable to any duties, or prohibited) shall be forfeited, and the person, and every of them, offering the same for sale, shall forfeit the treble value of such goods, or the penalty of 100*l.*, at the election of the commissioners of customs. § 47.

Persons discovered to have been on board Vessels liable to Forfeiture. Justice of Peace.—Every person, being a subject of His Majesty, who shall be found to have been on board any vessel or boat liable to forfeiture for being found to have been within any of the places in this Act mentioned, from or in the United Kingdom, or from or in the Isle of Man, having on board or in any manner attached thereto, or having had on board or in any manner attached thereto, or conveying or having conveyed in any manner, such goods as subject such vessel or boat to forfeiture, or who shall be found or discovered to have been, within any such distance, on board any vessel or boat from which any part of the cargo or lading of such vessel or boat shall have been thrown overboard, or staved or destroyed, to prevent seizure, shall forfeit 100*l.*; and every person, not being a subject of His Majesty, who shall be found to have been on board any vessel or boat liable to forfeiture for any of the causes aforesaid, within one league of the coast of the United Kingdom or of the Isle of Man, or within any bay, harbour, river, or creek of the said island, shall forfeit for such offence 100*l.*; and it shall be lawful for any officer of the army, navy, or marines, being duly employed for the prevention of smuggling, and on full pay, or any officer of customs or excise, or other person acting in his aid, or duly employed for the prevention of smuggling, to detain every such person, and to convey such person before any justice of the peace in the United Kingdom, to be dealt with as directed: Provided always, that any such person proving, to the satisfaction of any justice before whom he may be brought, that he was only a passenger in such vessel or boat, and had no interest whatever either in the vessel or boat, or in the cargo, or any goods on board the same, shall be forthwith discharged by such justices. § 48.

Persons unshipping, or concerned in the carrying away or concealing Spirits or Tobacco.—Every person whatsoever who shall unship, or be concerned in the unshipping of any spirits or tobacco liable to forfeiture either in the United Kingdom or the Isle of Man, or who shall convey, or conceal, or be concerned in the conveying or concealing of any such spirits or tobacco, shall forfeit for such offence 100*l.*; and every such person may be detained by any officer of His Majesty's army, navy, or marines, being duly employed for the prevention of smuggling, and on full pay, or by any officer of customs or excise, or other persons acting in his aid, or duly employed for the prevention of smuggling, and taken before any justice of the peace in the United Kingdom, to be dealt with as herein after directed. § 49.

Persons carrying, &c. Tea or Manufactured Silk. Justice of Peace.—Every person whatsoever who shall unship, or be aiding, or concerned in the unshipping of any tea or foreign manufactured silk of the value of 20*l.*, liable to forfeiture, or who shall convey, or be concerned in the conveying, or concealing of such tea or silk, shall forfeit for every such offence treble the value thereof; and every such person shall and may be detained by any officer or officers of His Majesty's army, navy, or marines, being duly employed for the prevention of smuggling, and on full pay, or by any officer of customs or excise, or by any other person acting in his aid or assistance, or duly employed for the prevention of smuggling, and taken before any justice of the peace in the United Kingdom, to be dealt with as herein-after directed: Provided, that it shall be lawful for such person so detained to give security in treble the amount of the goods seized, by recognizance or otherwise, to the satisfaction of such justice of the peace, to appear at a time and place to be appointed; and no such person shall be liable to serve His Majesty in his naval service. § 50.

How Justices may order persons to be detained a reasonable time.—And whereas it is expedient that time should be allowed to prepare informations, convictoins, and warrants of commitment; it is therefore

enacted, that when any person shall have been detained by any officer of the army, navy, or marines, being duly employed for the prevention of smuggling, and on full pay, or by any officer of customs or excise, or any person or persons acting in his aid or assistance, or duly employed for the prevention of smuggling, for any offence under this or any other Act relating to the customs, and shall have been taken and carried before any justice of the peace, if it appear to such justice that there is reasonable cause to detain such person, such justice is hereby authorized and required to order such person to be detained a reasonable time, and at the expiration of such time to be brought before any two justices of the peace, who are hereby authorized and required finally to hear and determine the matter. § 51.

Any person liable to be arrested, making his Escape.—If any person liable to be detained under the provisions of this or any other Act relating to the customs shall not be detained at the time of so committing the offence for which he is so liable, or after detention shall make his escape, it shall be lawful for any officer of the army, navy, or marines, being duly employed for the prevention of smuggling, and on full pay, or for any officer of customs or excise, or any other person acting in his aid or assistance, or duly employed for the prevention of smuggling, to detain such person at any time afterwards, and to carry him before any justice of the peace, to be dealt with as if detained at the time of committing the said offence. § 52.

Signals to Smugglers. Justice of Peace.—No person shall, after sunset and before sunrise between the 21st September and 1st April, or after the hour of eight in the evening and before the hour of six in the morning at any other time in the year, make, aid, or assist in making, any signal in or on board or from any vessel or boat, or on or from any part of the coast or shore of the United Kingdom, or within six miles of any part of such coasts or shores, for the purpose of giving any notice to any person on board any smuggling vessel or boat, whether any person so on board of such vessel or boat be or be not within distance to notice any such signal; and if any person, contrary to the true intent and meaning of this Act, make or cause to be made, or aid or assist in making, any such signal, such person so offending shall be guilty of a misdemeanor; and it shall be lawful for any person to arrest, and detain the person who shall so offend, and convey such person before any one or more of His Majesty's justices of the peace residing near the place where such offence shall be committed, who, if he sees cause, shall commit the offender to the next county gaol, there to remain until the next court of oyer or terminer, great session, or gaol delivery, or until such person shall be delivered by due course of law; and it shall not be necessary to prove on any indictment or information that any vessel or boat was actually on the coast; and the offenders being duly convicted thereof shall, by order of the court before whom such offenders shall be convicted, either forfeit 100*l.*, or, at the discretion of such court, be sentenced or committed to the common gaol or house of correction, there to be kept to hard labour for any term not exceeding one year. § 53.*

* By 6 & 7 Will. IV. c. 60, § 9, when any person shall have been duly convicted of any of the offences in the said Act mentioned before any two justices of the peace within whose jurisdiction there is no house of correction, such justices are authorised and required, by warrant under their hands and seals, to commit such offender to any of His Majesty's gaols within their jurisdiction wherein the sentence of hard labour is or can be executed, or to the house of correction nearest to the place where such offender is convicted, for such time as is set forth in the said Act for a first, second, and third offence respectively; and the governor or keeper of such house of correction is hereby required to receive such offender, and to obey such warrant in all respects as if such house of correction was within the jurisdiction of the said justices.

How Magistrates to proceed to conviction in certain cases without order from Board of Customs.—By § 10, whenever any person shall have been detained and taken before any justice of the peace for unshipping, or for aiding, assisting, or being concerned in the unshipping, of any spirits or tobacco liable to forfeiture, under any Act relating to the customs or excise, or for carrying, conveying, or concealing, or for aiding, assisting, or being concerned in the carrying, conveying

Proof of Signals.—In case any person be charged with or indicted for having made or caused to be made, or been aiding or assisting in making, any such signal as aforesaid, the burthen of proof that such signal so charged as having been made with intent and for the purpose of giving such notice as aforesaid was not made with such intent and for such purpose, shall be upon the defendant against whom such charge is made or such indictment is found. § 54.

How Persons may prevent Signals, and enter upon Lands.—It shall be lawful for any person whatsoever to prevent any signal being made as aforesaid, and to enter and go into and upon any lands for that purpose, without being liable to any indictment, suit, or action for the same. § 55.

Resisting Officers, or rescuing or destroying Goods.—If any person whatsoever shall obstruct any officer of the army, navy, or marines, being duly employed for the prevention of smuggling, and on full pay, or any officer of customs or excise, or any person acting in his aid, or duly employed for the prevention of smuggling, in the execution of his duty, or in the due seizing of any goods liable to forfeiture by any other Act relating to the customs, or shall rescue any goods which have been seized, or shall attempt to do so, or shall, before or at or after any seizure, stave, break, or otherwise destroy any goods, to prevent the seizure thereof or the securing the same, in such case the party or parties offending shall forfeit for every such offence 100*l.* § 56.

Persons procuring others to act illegally.—Any person who shall by any means procure or hire any person, or who shall depute, authorise, or direct any person to procure or hire any person, to assemble for the purpose of being concerned in the landing or unshipping or carrying or conveying any goods which are prohibited to be imported, or the duties for which have not been paid or secured, shall, for every person so procured or hired, forfeit 100*l.* § 57.

Armed Persons assembled to assist in the Illegal Landing, or in rescuing Goods seized.—If any persons to the number of three or more, armed with fire-arms or other offensive weapons, shall, within the United Kingdom, or within the limits of any port, harbour, or creek thereof, be assembled in order to be aiding in the illegal landing, running, or carrying away of any prohibited goods, or any goods liable to any duties which have not been paid or secured, or in rescuing or taking away any such goods, after seizure, from the officer, or from any person employed by them or assisting them, or from the place where the same shall have been lodged by them, or in rescuing any person who shall have been apprehended for any of the offences made felony by this or any act relating to the customs, or in the preventing the apprehension of any person who shall have been guilty of such offence, or in case any persons to the number of three or more, so armed, shall, within the United Kingdom, or within the limits of any port, harbour, or creek thereof, be so aiding, every person so offending, and every person aiding therein, shall, being thereof convicted, be adjudged guilty of felony, and suffer death as a felon. § 58.

Shooting at Boat belonging to Navy, or in Service of Revenue, &c.—If any person maliciously shoot at any vessel or boat belonging to His Majesty's navy, or in the service of the revenue, within 100 leagues of any part of the coast of the United Kingdom, or shall maliciously shoot at,

or concealing of any such spirits or tobacco, and it shall appear to such justice that the quantity of spirits in respect of which such person has been so detained does not exceed one gallon, or that the quantity of tobacco in respect of which such person has been so detained does not exceed 6lb., such justice is authorised to proceed summarily upon the case without any information, and although no direction shall have been given by the Commissioners of Customs, and to convict such person of such offence, and to adjudge that such person shall in lieu of any other penalty, forfeit any sum of money not exceeding 5*l.*, and in default of payment of such sum of money to commit such person to any of His Majesty's gaols for any time not exceeding one month. § 10.

maim, or dangerously wound any officer of the army, navy, or marines, being duly employed for the prevention of smuggling, and on full pay, or any officer of customs or excise, or any person acting in his aid, or duly employed for the prevention of smuggling in the due execution of his office or duty, every person so offending, and every person aiding therein, shall, being lawfully convicted, be adjudged guilty of felony, and suffer death as a felon. § 59.

Persons having Prohibited Goods, or being armed or disguised.—If any person being in company with more than four other persons be found with any goods liable to forfeiture under any Act relating to the revenue of customs or excise, or in company with one other person, within five miles of the sea coast or of any navigable river leading therefrom, with such goods, and carrying offensive arms or weapons, or disguised in any way, every such person shall be adjudged guilty of felony, and shall, on conviction of such offence, be transported as a felon for the space of seven years. § 60.

Assaulting or opposing Officers.—If any person shall by force or violence assault, or obstruct any officer of the army, navy, or marines, being duly employed for the prevention of smuggling, and on full pay, or any officer of customs or excise, or other person acting in his aid, or duly employed for the prevention of smuggling, in the due execution of his office or duty, such person, being thereof convicted, shall be transported for seven years, or sentenced to be imprisoned in any house of correction or common gaol, and kept to hard labour, for any term not exceeding three years, at the discretion of the court before whom the offender shall be tried and convicted. § 61.

How commanding Officers may haul their Vessels on Shore.—It shall be lawful for the commanding officer for the time being of any vessel or boat employed for the prevention of smuggling, to haul any such vessel or boat upon any part of the coasts of the United Kingdom, or the shores, banks, or beaches of any river, creek or inlet of the same (not being a garden or pleasure-ground, or place ordinarily used for any bathing-machine or machines), which shall be deemed most convenient for that purpose, and to moor any such vessel or boat on such part of the aforesaid coasts, shores, banks, and beaches below high-water mark, and over which the tide flows on ordinary occasions, and to continue such vessel or boat so moored for such time as the commanding officer shall deem necessary and proper; and such commanding officer, or persons acting under his direction, shall not be liable to any indictment, action, or suit for so doing. § 62.

Who to take up Spirits in small casks sunk or floating upon the Sea.—No person whatsoever, being a subject of His Majesty, other than an officer of the navy, customs, or excise, or some person or persons authorised in that behalf, shall intermeddle with or take up any spirits, being in casks of less content than forty gallons, which may be found floating upon or sunk in the sea within 100 leagues of the United Kingdom; and if any spirits be so intermeddled with or taken up, the same shall be forfeited, together with any vessel or boat in which they are found. § 72.

Rewards for giving Information of Goods floating or sunk in the Sea.—If any person discover any spirits, being in casks of less content than forty gallons, which may be found floating upon or sunk in the sea, and shall give information to any officer of customs, or other person duly authorised to make seizure of such spirits, so that seizure shall be made of the same, the person giving such information shall be entitled to and shall receive such reward as the commissioners of customs may deem it expedient to direct. § 73.

Allowance to poor persons confined.—For the necessary subsistence of any poor person confined in the United Kingdom or in the Isle of Man,

under any exchequer or other process for the recovery of any duties or penalties, either upon bond or otherwise, under this or any other Act relating to the customs or excise, sued for under any order of the commissioners of customs or excise, it shall be lawful for the commissioners respectively to cause an allowance, not exceeding the sum of 7½*d.* and not less than 4½*d.* per day, to be made to any such poor person, out of any money in their hands arising from the duties of customs or excise, as the case may require. § 74.

Married Women.—Where any party so convicted before two justices of the peace shall be a married woman, such party shall be liable to be committed to prison in manner herein-before mentioned, notwithstanding her coverture. § 83.

PART THE SECOND.

UNITED KINGDOM OF GREAT BRITAIN AND IRELAND.

IMPORTS.

REPORT AND ENTRY.

[The regulations touching the *Report* and *Entry* of Ships and Goods are contained in the Act 3 and 4 Will. IV. c. 52. The passing of these documents through the different offices can with safety be entrusted only to practical and experienced persons. Those, therefore, who are not such, will do well on these occasions to employ some respectable BROKER or CUSTOM-HOUSE AGENT. A mere theoretical knowledge will never enable any one duly to accomplish the matter. For these reasons, the details are omitted.

The same remarks apply also to

DAMAGED GOODS, and to the VALUATION OF GOODS.

Ed.]

Report and Entry. Times and Places of Landing; and care of Officers. Goods not Reported nor Entered. Bulk illegally broken. Exceptions.—No goods shall be unladen from any ship arriving from parts beyond the seas at any place in the United Kingdom or in the Isle of Man, nor shall bulk be broken after the arrival of such ship within four leagues of the coasts thereof respectively, before due report of such ship and due entry of such goods shall have been made, and warrant granted, in manner hereinafter directed; and no goods shall be so unladen except at such times and places, and in such manner, and by such persons, and under the care of such officers, as is and are hereinafter directed; and all goods not duly reported, or which shall be unladen contrary hereto, shall be forfeited; and if bulk be broken contrary hereto, the master of such ship shall forfeit 100*l.*; and if, after the arrival of any ship within four leagues of the coast of the United Kingdom or of the Isle of Man, any alteration be made in the stowage of the cargo of such ship, so as to facilitate the unlading of any part of such cargo, or if any part be staved, destroyed, or thrown overboard, or any package be opened, such ship shall be deemed to have broken bulk: Provided, that the several articles hereinafter enumerated may be landed in the United Kingdom without report, entry, or warrant; (that is to say) diamonds and bullion, fresh fish of British taking, and imported in British ships, turbots and lobsters fresh, however taken or imported. 3 and 4 Will. IV. c. 52, § 2.

MANIFESTS.

Manifests of British Ships, and all Ships with Tobacco. Particulars.—No goods shall be imported into the United Kingdom or into the Isle of Man from parts beyond the seas in any British ship, nor any tobacco in any ship, unless the master shall have on board a manifest*

* As to owners, charterers or consignees' letters, and having goods aboard, see 1 Vict. c. 34, § 23, in PART 6.

By § 25, same Act, no vessel shall break bulk till all letters delivered, except in particular cases, such as Quarantine, &c.

of such goods or of such tobacco, made out and dated and signed by him at the place or respective places where the same or the different parts of the same was or were taken on board, and authenticated in the manner hereinafter provided: and every such manifest shall set forth the name and the tonnage of the ship, the name of the master and of the place to which the ship belongs, and of the place or places where the goods were taken on board respectively, and of the place or places for which they are destined respectively, and shall contain a particular account and description of all the packages on board, with the marks and numbers thereon, and the sorts of goods and different kinds of each sort contained therein, to the best of the master's knowledge, and of the particulars of such goods as are stowed loose, and the names of the respective shippers and consignees, as far as the same can be known to the master; and to such particular account shall be subjoined a general account or recapitulation of the total number of the packages of each sort, describing the same by their usual names, or by such descriptions as the same can best be known by, and the different goods therein, and also the total quantities of the different goods stowed loose: provided that every manifest for tobacco shall be a separate manifest, distinct from any manifest for any other goods, and shall, without fail, contain the particular weight of tobacco in each hogshead, cask, chest, or case, with the tare of the same; and if such tobacco be the produce of the dominions of the Grand Signior, then the number of the parcels or bundles within any such hogshead, cask, chest, or case, shall be stated in such manifest. 3 & 4 Will. IV., c. 52, § 3.

Manifest to be produced before clearing out.—Before any ship shall be cleared out or depart from any place in any of the British Possessions abroad, or from any place in China, with any goods for the United Kingdom or for the Isle of Man, the master of such ship shall produce the manifest to the collector or comptroller of the customs, or other proper officer, who shall certify upon the same the date of the production thereof to him: Provided always, that in all places within the territorial possessions of the East India Company,* the servant of the said Company by whom the last dispatches of such ship shall be delivered shall be the proper officer to authenticate the manifest as aforesaid; and in all places in China the chief supercargo of the said Company shall be the proper officer for such purpose. § 4.

Tobacco Manifest at Foreign Places.—Before the departure of any ship from any place beyond the seas, *not* under the British dominions, where any tobacco has been taken on board such ship for the United Kingdom or for the Isle of Man, the master of such ship shall produce the manifest of such tobacco to the British consul or other chief British officer, if there be any such resident at or near such place; and such consul or other officer shall certify upon the same the date of the production thereof to him. § 5.

Manifest wanting.—If any goods be imported into the United Kingdom or into the Isle of Man, in any British ship, or any tobacco in any ship, without such manifest, or if any goods contained in such manifest be not on board, the master of such ship shall forfeit 100*l.* § 6.

When Manifest to be produced. Copies.—The master of every ship required to have a manifest on board shall produce such manifest to any officer of customs who shall come on board his ship after her arrival within four leagues of the coast of the United Kingdom or of the coast of the Isle of Man, and who shall demand the same, for his inspection; and such master shall also deliver to any such officer who shall be the first to demand it a true copy of such manifest, signed by the master; and shall also deliver another copy to any other officer of customs who

* See now East Indies and China, Part 7.

shall be the first to demand the same within the limits of the port to which such ship is bound; and thereupon such officers respectively shall notify on such manifest and on such copies the date of the production of such manifest and of the receipt of such copies, and shall transmit such copies to the collector and comptroller of the port to which such vessel is first bound, and shall return such manifest to the master; and if such master shall not in any case produce such manifest, or deliver such copy, he shall forfeit 100*l.* § 7.

Ship to come quickly to Place of Unlading, and to bring to at Stations. Tobacco Ships.—Every ship shall come as quickly up to the proper place of mooring or unlading as the nature of the port will admit, and without touching at any other place; and in proceeding to such place shall bring to at stations appointed by the commissioners of His Majesty's customs for the boarding of ships by the officers of the customs; and after arrival at such place of mooring or unlading such ship shall not remove from such place except directly to some other proper place, and with the knowledge of the proper officer of the customs, on penalty of 100*l.* to be paid by the master of such ship: Provided always, that it shall be lawful for the commissioners of His Majesty's customs to appoint places to be the proper places for the mooring or unlading of ships importing tobacco, and where such ships only shall be moored or unladen; and in case the place so appointed for the unlading of such ships shall not be within some dock surrounded with walls, if any such ship after having been discharged shall remain at such place, or if any ship not importing tobacco shall be moored at such place, the master shall in either case forfeit 20*l.* § 13.

Officers to board Ships. Access to all Parts; seal or secure Goods, and open Locks. Goods concealed. Seal, &c. broken.—It shall be lawful for the proper officers of customs to board any ship arriving at any port in the United Kingdom or in the Isle of Man, and freely to stay on board until all the goods laden therein shall have been duly delivered from the same; and such officers shall have free access to every part of the ship, with power to fasten down hatchways, and to mark any goods before landing, and to lock up, seal, mark, or otherwise secure any goods on board such ship; and if any place, or any box or chest, be locked, and the keys be withheld, such officers, if they be of a degree superior to tidesmen or watermen, may open any such place, box, or chest, in the best manner in their power; and if they be tidesmen or watermen, or only of that degree, they shall send for their superior officer, who may open or cause to be opened any such place, box, or chest, in the best manner in his power; and if any goods be found concealed on board any such ship, they shall be forfeited; and if the officers shall place any lock, mark, or seal upon any goods on board, and such lock, mark, or seal be wilfully opened, altered, or broken before due delivery of such goods, or if any such goods be secretly conveyed away, or if the hatchways, after having been fastened down by the officer, be opened, the master of such ship shall forfeit 100*l.* § 14.

National Ships, British or Foreign, having Goods on Board. Ships liable to Search.—If any ship (having commission from His Majesty, or from any foreign prince or state) arriving as aforesaid at any port in the United Kingdom or in the Isle of Man, shall have on board any goods laden in parts beyond the seas, the captain, master, or purser of such ship or of such goods for that voyage shall, before any part of such goods be taken out of such ship, or when called upon so to do by any officer of the customs, deliver an account in writing under his hand, to the best of his knowledge, of the quality and quantity of every package or parcel of such goods, and of the marks and numbers thereon, and of the names of the respective shippers and consignees of the same, and shall make and subscribe a declaration at the foot of such account, declaring to the truth

thereof, and shall also truly answer to the collector or comptroller such questions concerning such goods as shall be required of him; and on failure thereof such captain, master, or purser shall forfeit 100*l.*; and all such ships shall be liable to such searches as merchant ships are liable to; and the officers of customs may freely enter and go on board all such ships, and bring from thence on shore into the king's warehouse any goods found on board any such ship; subject nevertheless to such regulations in respect to ships of war belonging to His Majesty as shall from time to time be directed in that respect by the commissioners of His Majesty's treasury. § 15.

List of Crew of Ships from West Indies.—The master of every British ship arriving at any port in the United Kingdom, on her return from any British Possessions in the West Indies, shall, within ten days of such arrival, deliver to the collector or comptroller a list, containing the names and descriptions of the crew which was on board at the time of clearing from the United Kingdom, and of the crew on board at the time of arrival in any of the said possessions, and of every seaman who has deserted or died during the voyage, and also the amount of wages due at the time of his death to each seaman so dying, and shall make and subscribe a declaration at the foot of such list, declaring to the truth thereof; and every master omitting so to do shall forfeit 50*l.*; and such list shall be kept by the collector for the inspection of all persons interested therein. § 16.

Returned Goods. Bill of Store. Property not changed. Foreign Goods. Goods Warehoused. Certain Goods may not be Returned for Home Use.—It shall be lawful to reimport into the United Kingdom from any place, in a ship of any country, any goods (except as hereinafter excepted) which shall have been legally exported from the United Kingdom, and to enter the same by bill of store, referring to the entry outwards, and exportation thereof, provided the property in such goods continue in the person by whom or on whose account the same have been exported, and that such re-importation take place within *six years* from the date of the exportation;* and if the goods so returned be foreign goods, which had before been legally imported into the United Kingdom, the same duties shall be payable thereon as would, at the time of such re-importation, be payable on the like goods under the same circumstances of importation as those under which such goods had been originally imported, or such goods may be warehoused as the like goods might be warehoused upon a first importation thereof: Provided always, that the several sorts of goods enumerated or described in the table following shall not be re-imported into the United Kingdom *for home use* upon the ground that the same had been legally exported from thence, but that the same shall be deemed to be foreign goods, whether originally such or not, and shall also be deemed to be imported for the first time into the United Kingdom; (that is to say)—

A TABLE OF GOODS EXPORTED WHICH MAY NOT BE RE-IMPORTED FOR HOME USE.

Corn, grain, meal, flour, and malt.
Hops.
Tobacco.
Tea.

* By 6 & 7 Will. IV. c. 60, § 2 (Aug. 13, 1836), any goods which have been legally exported from the United Kingdom, and which shall afterwards be re-imported into the same, the real proprietor thereof being then absent therefrom, shall upon such re-importation be permitted to be entered by bill of store, provided the goods be such as are entitled to that privilege, on production of a declaration subscribed by such real proprietor setting forth the identity of the goods so exported and so returned, and that he was at the time of exportation from the United Kingdom, and will be at the time of re-importation thereinto, the proprietor of such goods, and that the same have not during such time been sold or disposed of to any other person; such declaration to be made before *British* Consul, Vice-Consul, or other *British* authority residing in or near the place of residence of such real proprietor, and upon such further proof of the identity of the goods as the commissioners of the customs shall require, and upon compliance with all the other regulations required by law on the entry of goods by bill of store.

Goods for which any bounty or any drawback of excise had been received on exportation, unless by special permission of the commissioners of His Majesty's customs, and on repayment of such bounty or such drawback.

All goods for which bill of store cannot be issued, except small remnants of British goods by special permission of the commissioners of His Majesty's customs, upon proof to their satisfaction that the same are British and had not been sold. § 33.

By whom Bill of Store may be taken out. Agent to declare Name of Employer. Consignee to declare who is Proprietor. Proprietor to declare to Identity, and Property unchanged. Entry by Bill of Store.—The person in whose name any goods so re-imported were entered for exportation shall deliver to the searcher at the port of exportation an exact account, signed by him, of the particulars of such goods, referring to the entry and clearance outwards and to the return inwards of the same, with the marks and numbers of the packages, both inwards and outwards; and thereupon the searcher, finding that such goods had been legally exported, shall grant a bill of store for the same; and if the person in whose name such goods were entered for exportation was not the proprietor thereof, but his agent, he shall declare on such bill of store the name of the person by whom he was employed as such agent; and if the person to whom such returned goods are consigned shall not be such proprietor and exporter, he shall make and subscribe a declaration on such bill of store of the name of the person for whose use such goods have been consigned to him; and the real proprietor, ascertained to be such, shall make and subscribe a declaration upon such bill of store, to the identity of the goods so exported and so returned, and that he was at the time of exportation and of re-importation the proprietor of such goods, and that the same had not during such time been sold or disposed of to any other person; and such declaration shall be made before the collectors or comptrollers at the ports of exportation and of importation respectively; and thereupon the collector and comptroller shall admit such goods to entry by bill of store, and grant their warrant accordingly. § 34.

Surplus Stores.—The surplus stores of every ship arriving from parts beyond the seas, in the United Kingdom, or in the Isle of Man, shall be subject to the same duties, and the same prohibitions and regulations as the like sort of goods shall be subject to when imported by way of merchandise; but if it shall appear to the collector and comptroller that the quantity or description of such stores is not excessive or unsuitable, under all the circumstances of the voyage, it shall be lawful for them to permit such surplus stores to be entered for the private use of the master, purser, or owner of such ship, or of any passenger of such ship to whom such surplus stores may belong, on payment of the proper duties, or to be warehoused for the future use of such ship, although the same could not be legally imported by way of merchandise. § 35.

Goods from Plantations. Plantation Clearance.—No goods shall be entered as being of or from any British possession in America (if any benefit attach to such distinction) unless the master of the ship importing the same shall have delivered to the collector or comptroller a certificate under the hand of the proper officer of the place where such goods were taken on board, of the due clearance of such ship from thence, containing an account of such goods. § 36.

Importation direct.—No goods shall be deemed to be imported from any particular place unless they be imported *direct* from such place, and shall have been there laden on board the importing ship, either as the first shipment of such goods, or after the same shall have been actually landed at such place. § 48.

Goods under Excise Permit.—Officers of Excise to attend Delivery and Weigh, &c.—No goods which are subject to any regulations of excise

shall be taken or delivered out of the charge of the officers of customs (although the same may have been duly entered with them, and the full duties due thereon may have been paid,) until such goods shall also have been duly entered with the officers of excise, and permit granted by them for delivery of the same, nor unless such permit shall correspond in all particulars with the warrant of the officers of customs: Provided, that such entry shall not be received by the officers of the excise, nor such permit granted by them, until a certificate shall have been produced to them of the particulars of the goods, and of the warrant for the same, under the hand of the officers of customs who shall have the charge of the goods: Provided also, that if upon any occasion it shall appear necessary, it shall be lawful for the proper officers of excise to attend the delivery of such goods by the officers of the customs, and to require that such goods shall be delivered only in their presence; and it shall be lawful for such officers of excise to count, measure, gauge or weigh any such goods, and fully to examine the same, and to proceed in all respects relating to such goods in such manner as they shall be authorised or required by any Act for the time being in force relating to the excise. § 52.

Prohibitions and Restrictions.—The several sorts of goods enumerated or described in the table following, denominated "A Table of Prohibitions and Restrictions Inwards," shall either be absolutely prohibited to be imported into the United Kingdom, or shall be imported only under the restrictions mentioned in such table, according as the several sorts of such goods are respectively set forth therein; viz.:—

A TABLE OF PROHIBITIONS AND RESTRICTIONS INWARDS.

A List of Goods absolutely Prohibited to be Imported. § 58.

[These goods are digested under their respective names in "Imports." *Ed.*]

List of Goods subject to certain Restrictions on Importation.

[These goods are likewise digested under their respective names, in "Imports."] § 58.

How Goods may be Warehoused for Exportation. Exceptions.—Any goods, of whatsoever sort, may be imported into the United Kingdom to be warehoused under the regulations of any Act in force for the time being for the warehousing of goods, without payment of duty at the time of the first entry thereof, or notwithstanding that such goods may be prohibited to be imported into the United Kingdom to be used therein, except the several sorts of goods enumerated or described in manner following; (that is to say)—goods prohibited on account of the package in which they are contained, or the tonnage of the ship in which they are laden; gunpowder, arms, ammunition, or utensils of war; dried or salted fish, not being stock-fish; infected hides, skins, horns, hoofs, or any other part of any cattle or beast; counterfeit coin or tokens: books first composed or written or printed and published in the United Kingdom, and reprinted in any other country or place; copies or prints first engraved, etched, drawn, or designed in the United Kingdom; copies of casts of sculptures, or models first made in the United Kingdom; clocks or watches, being such as are prohibited to be imported for home use. § 59.

Goods to be Warehoused for Exportation only.—If by reason of the sort of any goods, or of the place from whence, or the country, or navigation of the ship in which any goods have been imported, they be such or be so imported as that they may not be used in the United Kingdom, they shall not be entered except to be warehoused, and it shall be declared upon the entry of such goods that they are entered to be warehoused for exportation only. § 60.

Goods concealed, and Goods packed with them.—If any goods which

are subject to any duty or restriction in respect of importation, or which are prohibited to be imported into the United Kingdom, be found concealed in any manner on board any vessel, or be found, either before or after landing, to have been concealed in any manner, then all such goods, and all other goods which shall be packed with them, shall be forfeited. 3 & 4 Will. IV., c. 53. § 15.

Goods Unshipped, Prohibited, and Warehoused Goods.—If any goods liable to the payment of duties be unshipped from any vessel or boat in the United Kingdom, or the Isle of Man (customs or other duties not being first paid or secured), or if any prohibited goods whatsoever be imported into any part of the United Kingdom or of the Isle of Man, or if any goods whatsoever which shall have been warehoused or otherwise secured in the United Kingdom, either for home consumption, or exportation, be clandestinely or illegally removed from or out of any warehouse or place of security, then all such goods shall be forfeited, together with all horses and other animals, and all carriages and other things made use of in the removal of such goods. § 28.

Searching Vessels or Persons. *See* SMUGGLING, p. 30.

RECIPROCITY SYSTEM.

How additional Tonnage Duties on Ships may be charged.—It shall be lawful for His Majesty by any Order in Council to be published from time to time in the *London Gazette* (whenever it shall be deemed expedient), to charge any additional or countervailing duty of tonnage upon any vessels which shall enter any of the ports in the United Kingdom of Great Britain and Ireland, or in any of His Majesty's dominions, and which shall belong to any foreign country in which any duties of tonnage shall have been, or shall be levied upon British vessels entering the ports of such country, higher or greater than are levied upon the vessels of such country: Provided always, that such additional or countervailing tonnage duties shall not be of greater amount than may be deemed fairly to countervail the difference of duty paid in such foreign country upon tonnage of British vessels, more than the duty there charged upon the vessels of such country. 5 Geo. IV., cap. 1, § 3.

See PORTUGAL, Part 9.

How the Tonnage of Foreign Ships may be charged as British.—His Majesty may authorise the entry into the United Kingdom of foreign ships on payment of the like tonnage duties as are or shall be charged in respect of similar British ships, upon satisfactory proof being laid before His Majesty in Council that ships of such foreign country, in whose favour such permission shall be granted, are charged with no other or higher tonnage duties, on their entrance into the ports of such foreign country, than are charged on the entry into such ports upon the ships of such country. § 4.

Additional Duties on Goods. Prohibition, &c.—His Majesty, by order in council, from time to time may order that there be levied any additional duty, not exceeding *one-fifth* of the amount of any existing duty, upon any goods, the growth, produce, or manufacture of any country which shall levy higher or other duties upon any article the growth, produce, or manufacture of any of His Majesty's dominions than upon the like article the growth, produce, or manufacture of any other foreign country; and in like manner to impose such additional duties upon any goods when imported in the ships of any country which shall levy higher or other duties upon any goods when imported in British ships than when imported in the national ships of such country, or which shall levy higher or other tonnage or port or other duties upon British ships than upon such national ships, or which shall not place the commerce or navigation of this kingdom upon the footing of the most favoured nation in the ports of

such country; and either to prohibit the importation of any manufactured article the produce of such country in the event of the export of the raw material of which such article is wholly or in part made being prohibited from such country to the British dominions, or to impose an additional duty, not exceeding *one-fifth* as aforesaid, upon such manufactured article; and also to impose such additional duty in the event of such raw material being subject to any duty upon being exported from the said country to any of His Majesty's dominions. 3 & 4 Will. IV., c. 56, § 5. See PORTUGAL, Part IX.

FOREIGN POWERS.

By order in council, October 12, 1832, it is declared that the foreign powers with which any reciprocity * treaties are subsisting are those hereinafter mentioned, viz.:—the kingdom of Portugal, the United States of America, His Majesty the King of Prussia, His Majesty as King of Hanover;† His Majesty the King of Denmark, the United Provinces of Rio de la Plata; the state of Colombia, the senate of the free Hanseatic city of Lubeck, the senate of the free Hanseatic city of Bremen, and the senate of the free Hanseatic city of Hamburg, His Majesty the King of the French, His Majesty the King of Sweden and Norway, the United States of Mexico, His Majesty the Emperor of Brazil, His Majesty the Emperor of Austria, and the free city of Frankfort.

NEW DUTIES.

GENERAL REMARKS.

The Duties and Drawbacks mentioned under this title are all granted by 3 & 4 Will. IV., c. 56, *except where otherwise mentioned.*

The Figures denote the rate of DUTY, *if not otherwise expressed.*

Where no DRAWBACK *is stated, none is allowed.*

To avoid as much as possible a multiplicity of REFERENCES, *each Article is ranged under its* generic *term; such as Bees' Wax, under Wax—Brandy, under Spirits—Wheat, under Corn—Deals, under Wood.*

	£.	s.	d.
GOODS, *being either in part or wholly manufactured, and not being enumerated nor otherwise charged with duty, and not prohibited to be imported into or used in Great Britain or Ireland,* 100*l. value*	20	0	0
GOODS, *not being either in part or wholly manufactured, and not being enumerated nor otherwise charged with duty, and not prohibited to be imported into or used in Great Britain or Ireland,* 100*l. value*	5	0	0

PARTS OF ARTICLES, *viz.:—Any distinct or separate part of any article not accompanied by the other part or all the other parts of such article, so as to be complete and perfect, if such article be subject to duty according to the value thereof, prohibited to be imported on pain of forfeiture.*

* Reciprocity Treaties are those founded on the principles laid down in the foregoing clause of Acts.

For the sake of perspicuity, the above particulars are digested under their several heads, in geographical order.

† Now the King of Hanover—formerly the Duke of Cumberland—who has succeeded to that throne.

Abandonment of Goods.—It shall be lawful for the commissioners of customs to accept the abandonment, for the duties, of any whole packages of warehoused goods, and to cause or permit the same to be destroyed, and to deduct the contents of such whole packages from the total quantity of the same importation, in computing the amount of the deficiency of such total quantity. 3 & 4 Will. IV., c. 57, § 33.

As to Tobacco, Cocoa, Coffee, Pepper, and Lees of Wine, see under the names of the several articles, in alphabetical order.

Computation of Duties.—In computing the Duties, it may not be amiss to remind the reader that

100*l.* value	75*l.*	is three-fourths, or	15*s.*	in the £.
	50*l.*	one-half, . . .	10*s.*	
	25*l.*	one-fourth, . .	5*s.*	
	12*l.* 10*s.*	one-eighth, . .	2*s.*6*d.*	
	10*l.*	one-tenth, . .	2*s.*	
	5*l.*	one-twentieth, .	1*s.*	

Cwt., *qr.* and *lb.*, may be readily reduced into lb., thus:—

Cwt.	*qr.*	*lb.*
13	1	5

156 multiply by 12, carrying out two figures.
33 the odd qr. and 5lb.

1489 lb.

A.

	£.	*s.*	*d.*
Acetous Acid. See Vinegar.			
Acorns. See Seed.			
Africa.—Goods, the produce of, see p. 2. See the names of the several articles in alphabetical order; see also Africa, Part II.			
Agates, or Cornelians, 100*l.* value, ...	10	0	0
——— Set, 100*l.* value, ...	20	0	0

They give the name of onyx to agates formed of two translucid stripes of different colours. Oriental agate is distinguished by the fineness of its composition, and by the peculiar appearance given to its interior by its various undulated laminæ. When the quartz agate is less fine in its composition, it is used for gun-flints and for mill-stones, and even for common flints.—*Malte-Brun.*

Alkali, not being Barilla, viz.:—

Any article containing Soda or Mineral Alkali, whereof Mineral Alkali is the most valuable part (such Alkali not being otherwise particularly charged with duty), viz.:—

——— not containing a greater portion of such Alkali than 20 per cent. cwt.	0	11	4
——— containing more than 20 per cent. and not exceeding 25 per cent. cwt.	0	15	0
——— more than 25 per cent. and not ex. 30 per cent. cwt.	0	18	4
——— more than 30 per cent. and not ex. 40 per cent. cwt.	1	3	4
——— if containing more than 40 per cent. cwt. . .	1	10	0
——— Natural Alkali, imported from places within the limits of the East India Company's Charter, cwt. . .	0	2	0

Alkali.—A term derived from *kali*, the Arabic name of a plant, from the ashes of which one species of alkaline substance can be extracted. Alkalis may be defined, those bodies which combine with acids, so as to neutralise or impair their activity, and produce salts. Acidity and alkalinity are therefore two correlative terms of one species of combination.—*Ure.*

	£	s.	d.
Alkanet Root, cwt.	0	2	0

The alkanet plant is a kind of buglos, which is a native of the warmer parts of Europe, and cultivated in some of our gardens. The greatest quantities are raised in Germany and France, particularly about Montpelier, whence we are chiefly supplied with the roots. This root imparts an elegant deep red colour to pure alcohol, to oils, to wax, and to all unctuous substances.—*Ure.*

Almond Paste, 100*l.* value.	60	0	0

Almond paste is divided into three kinds: namely, brown almond paste, white sweet almond paste, and white bitter almond paste; but all of them are prepared nearly in a similar way. —*Gill's Tech. Repos. and Arcana of Science and Art.*

Almonds, Bitter, cwt.	0	4	0
——— Jordan, cwt.	2	0	0
——— of any other Sort, cwt.	1	0	0

The Valentia almond is a sweet, large, flat almond, pointed at one extremity, and compressed in the middle as if with the thumb. The Italian are not so sweet, smaller, and less depressed in the middle. The Jordan almonds, which come from Malaga, are the best sweet almonds brought to England.—*Thomson.*

Aloes, lb.	0	0	8
——— produce of and imported from B. P. lb.	0	0	2

Three sorts of aloes are distinguished in the shops by the names of aloe socotrina, aloe hepatica, and aloe caballina. The first denomination, which is applied to the purest kind, is taken from the island of Socotora; the second, or next in quality, is called hepatica, from its liver colour; and the third, caballina. The principal characters of good aloes are these: they must be glossy, not very black, but brown; when rubbed or cut, of a yellow colour; compact, but easy to break; easily soluble; of an unpleasant peculiar smell, which cannot be described, and an extremely bitter taste.—*Ure.*

Alum, cwt.	0	17	6
——— Roch, cwt.	0	11	8

The greater quantity of the alum of commerce is prepared by a peculiar management of schistose pyritic clays, usually denominated alum ores. At La Tolfa, near Civita Vecchia, where the best Roman alum is made, the ore is alum stone or sulphuretted clay; but at other places, both on the Continent and in Great Britain, it is manufactured from pyritaceous clay. The best alum is that Roman, which is in irregular, octahedral, crystalline masses, powdery on the surface.—*Thomson.*

Amber, Rough, lb.	0	0	6
——— Manufactures of, not otherwise enumerated, lb.	0	12	0

This substance is dug out of the earth in Ducal Prussia, near the sea-coast, and is thrown in considerable quantity on the sea-shore of Polish Prussia and Pomerania, particularly after tempestuous west or north-west winds. The greater part of what is brought to this country comes from the Baltic; and a small quantity from Catania, in Sicily, packed in chests.—*Thomson.*

Ambergris, oz.	0	0	6

This substance is a product of the spermaceti whale, but it is not an article of medicine in this country. The best account of the method of procuring it is in the *Philosophical Transactions* for 1783. It is found floating on the surface of the sea. The best is brought from Madagascar, Surinam, and Java. Ambergris seems to be the fæcal matter of the cachelot, probably hardened and otherwise altered by disease. Some have considered it analogous to biliary calculi; its chemical properties favour this supposition. It is a solid, opaque, greyish, striated substance, having a pleasant musk-like odour, and which is supposed to be derived from a species of cuttle-fish (sepia moschata) on which the animal feeds. In favour of this opinion must be mentioned the fact that the horny beaks of a sepia are found imbedded in it. Its specific gravity is from 0·908 to 0·92.—*Pereira in the Medical Gazette.*

AMERICA.—Goods, the produce of, see p. 2; see the names of the several articles in alphabetical order; see also AMERICA, Part XII.

Anchovys, lb.	0	0	2

By C. O., Jan. 1792, one-third to be allowed for salt and pickle, besides an adequate tare for the package.

In the Mediterranean, which may be regarded as the grand nursery-ground (if not the permanent head-quarters) of the common anchovy, the finest ones are obtained off the little island of Gorgona, and superior to those taken nearer the main-land. The common anchovy is found in prodigious numbers along all the shores of the Mediterranean, especially the European ones. The months during which the fishing is chiefly carried on are May, June, and July; the best fish in May, the most abundant in June, and inferior, mixed with "shotten" ones, or those that have spawned, in July. They are found not only in the Mediterranean, but on the Atlantic shores without the Straits, along the west of Spain and Portugal; less abundantly in the bay of Biscay; rarely in the English Channel; and still more rarely to the northward of the Straits of Dover. The number caught every year is immense; and the only preparation they receive is said to be drawing, decapitation, and salting down in casks, containing about ten pounds on the average, though they vary consi-

	£	s.	d.
Anchovys, *continued, viz.:*—			

derably. The real anchovy is about a span long; less, of course, when the head is removed; plump and round in the body; brownish blue, with a silvery lustre on the upper part, and silvery white on the under; the flesh is salmon-colour when salted; but if the fish are not in high season, it is pale as well as thin and tasteless. There is another species in the Mediterranean (*E. Meletta*) which bears about the same relation to the common anchovy that the sprat does to the herring. It is said that the anchovys of commerce are often adulterated with an admixture of the sardine (*Clupea sardina*), a fish very much resembling the pilchard, only smaller in size; but as it has neither the colour nor the flavour of the anchovy, it can be used only in mixture with that.—*Partington's Cyclo.*

Angelica, cwt.	0	4	0

Angelica is a native of the more northern parts of Europe. The odour of every part of the recent plant is fragrant and aromatic; the taste sweetish at first, then aromatic, warm, and slightly bitter. The dried root is corrugated, and of a greyish-brown colour externally; breaks short with a starchy fracture, and presents a firm interior, whitish, with many resinous brown and yellow points. It has the same odour and taste as the recent plant, and yield these qualities to alcohol, and in some degree to boiling water.—*Thomson.*

Annotto, cwt.	0	1	0
——— Roll, cwt.	0	4	0

Annatto, Anotto, Arnotto (the roucou of the French), a red dye prepared in the West Indies, from the seed capsules of the *Bixa Orlleana*, a tree of South America. It is much used in the dairies of England and Holland to colour cheese and butter. The Spanish Indians use it medicinally.—*Ency. Metrop.*

Antimony, Ore, ton.	0	1	0
——— Crude, cwt.	0	8	0
——— Regulus, cwt.	0	16	0

This metal, when pure, is of a brilliant white, or bluish-white colour, showing a radiated fracture when broken; by exposure to heat and air it is converted into a white oxide, which sublimes in vapours. Its ores are found chiefly in Saxony and the Hartz; also in Cornwall, Allemont in France, Spain, Mexico, and Siberia. Antimony is used in medicine, forming with several agents very active compounds; it also enters into the composition of type metal as used for printing.—*Joyce.*

Apparel, Wearing. See Baggage, next page.

Apples, Bushel	0	4	0
——— dried, bushel	0	2	0
Aquafortis, cwt.	0	14	3

This name is given to a weak and impure nitric acid, commonly used in the arts. It is distinguished by the terms Double and Single, the single being only half the strength of the other. The artists who use these acids call the more concentrated acid, which is much stronger even than the double aquafortis, Spirit of Nitre.—*Ure.*

Archelia. See Orchal.

Argol, cwt.	0	0	6

Crude tartar, in the state in which it is taken from the inside of wine vessels, is known in the shops by the name of argol. The casks in which some kinds of wine are kept become incrusted with a hard substance, tinged with the colouring matter of the wine, and otherwise impure, which has long been known by the name of argol, or tartar, and distinguished into red and white according to its colour. It has likewise been found in other fruits, particularly before they are ripe.—*Ure.*

Aristolochia (6 and 7 Will. IV., c. 60.) lb.	0	0	1

The root of this plant, which is the part used officinally, is small, light, and bushy, consisting of a number of fibres matted together, issuing from one common head, of a brownish colour on the outside, and a pale or yellow within. It has an aromatic smell, somewhat like that of valerian, but more agreeable, and a warm, bitterish, pungent taste, very much resembling camphor.—*Ency. Metrop.*

Arms.

Ammunition and Utensils of War, *by way of merchandise*, except by license from His Majesty for furnishing His Majesty's public stores, only; prohibited to be imported on pain of forfeiture. 3 and 4 Will. IV., c. 52, § 58.

Arquebusade Water. See Spirits.

Arrow Root, lb.	0	0	2
——— the produce of and imported from B. P., cwt.	0	1	0

By T. L., April 15, 1835, as Arrow-root is an article of food made from a variety of vegetable substances, and although of the starchy principle, it ought not to be confounded with starch, which is not an article of food, and therefore the practice observed previously to charging the above duty on cassava powder or starch, is to be observed, viz., that it be charged as Arrow-root. See Powder.

It is so called because it was thought to extract the poison from wounds inflicted by the poisoned arrows of the Indians.—*Nicholson.*

Arrow-root, *continued, viz.* :— £ s. d.

Arrow-root is the pith of the Maranta arundinacea. The powder is prepared from the roots of a year old, which, after being well washed, are beaten, and the fibrous part separated from the pulp. The supernatant fluid is now poured off, and the starch, after being well washed, is dried in the sun. In this state it is brought to Europe, and sold under the name of Indian arrow-root.—*Thomson.*

This root (*Tacci* punatifidus, *Lin.*, the *Pea* of the natives) grows in the greatest abundance in all the islands which we visited; viz., in Otaheite, Emeo, Huaheine, Raiatea, and Othaha. So abundant is the root, that several tons might be prepared annually by proper management: as it is, there is a considerable quantity prepared; it being not only eaten by the natives and strangers on the island, but also by the crews of the vessels that touch there.—When we visited the island, we purchased the prepared Arrow-root at 2*d.* per lb., and a missionary there informed us, that he would engage to procure any given quantity at 1½*d.* per lb., which is, I believe, much less than it can be purchased at either in the East or the West Indies. Its quality is excellent; I should say equal to that of the East Indies, and far superior to that of Chile, with which I have, since my return, had an opportunity of comparing it.—*Gardener's Magazine.*

Arsenic, cwt. 0 8 0

The form under which this metal is generally known is that of oxide, the arsenious acid; and this is readily converted into the metallic state by fusion with half its weight of black flux in a close vessel. Arsenic, or rather the arsenious acid, principally comes from Saxony, Bohemia, and Germany, where it is either worked directly for the market or indirectly as a product in working cobalt, and some other ores with which it is combined in large quantities. Arsenic is one of the least valuable of the metals; with sulphur it forms two compounds, occasionally employed as colours, viz.—orpiment and realgar, a yellow and red paint; a green colour is also afforded by adding a solution of arseniate of potassa to sulphate of copper, and called, from the inventor, Scheel's Green.—*Joyce.*

The arsenic of commerce is generally half plaster of Paris, and the eye cannot detect the difference.—*Literary Gazette.*

Asafœtida. See Gum.

Ashes, Pearl and Pot, cwt. 0 6 0

——— imported from any B. P. . . . . Free.

——— Pearl or Pot, of foreign production, imported from B. P. in Europe, cwt. 0 6 0

(5 and 6 W. IV. c. 66. Sept. 9, 1835. Duty to commence from that day.)

——— Soap, Weed, and Wood, cwt. 0 1 8

——— not otherwise enumerated, 100*l.* val. . . . 20 0 0

Potash and Pearlash come chiefly from Canada, North America, and Russia. They are very extensively used in soap-making, the manufacture of glass, bleaching and scouring of linens, woollen cloths, &c. With the acids they form salts, some of which are much employed in medicine, either as an anti-acid or cathartic. In combination with the nitric acid they form nitre or saltpetre, which enters very largely into the composition of gunpowder; and this salt, when heated, is often used as a substitute for the oxide of manganese in preparing oxygen gas. It is from this salt that the whole of the nitric acid and aquafortis used in commerce is obtained.—*Joyce.*

The cultivation of the beet-root appears likely to prove more advantageous than ever, in consequence of the discovery that the melasses extracted from the root may be, after serving for the manufacture of sugar, turned to further advantage. It appears that potash may be manufactured from it, and of so good a quality as to compete with the foreign article. M. Dubrunfaut has discovered a method of extracting this substance from the residue of the melasses after distillation, and which residue having served for the production of alcohol, was afterwards thrown away and lost. To give some idea of the importance of the creation of this new source of national wealth, it will be sufficient to say, that the quantity of potash furnished by M. Dubrunfaut's process is equal to one-sixth of the quantity of the sugar extracted from the beet-root.—*Journal des Debats.*

ASIA.—Goods, the produce of. See p. 2. See the names of the several articles in alphabetical order. See also ASIA, Part 10.

Asphaltum, cwt. 0 4 0

Asphaltum, likewise called Bitumen Judaicum, or Jews' Pitch, is a smooth, hard, brittle, black or brown substance, which breaks with a polish, melts easily when heated, and when pure burns without leaving any ashes. It is found in a soft or liquid state on the surface of the Dead Sea, but by age grows dry and hard. The same kind of bitumen is likewise found in the earth in other parts of the world—in China; America, particularly in the island of Trinidad; and some parts of Europe, as the Carpathian hills, France, Neufchatel.—*Ure.*

Asses, each 0 10 0

The ass, either in a domestic or wild state, is found in almost every warm and temperate climate of the old continent. It existed not in the new continent when it was first discovered; but the species, after being transported thither from Europe, has now subsisted and multiplied greatly in America during more than two centuries, so that, at present, it is almost equally diffused over the four quarters of the globe.—*Buffon.*

B.

Bacon, cwt. 1 8 0

Bacon, the flesh of a hog salted and dried —*Ency. Metrop.*

£ s. d.

Baggage.—By 3 and 4 Will. IV. c. 53, § 37, if any passenger or other person on board any vessel or boat shall, upon being questioned by any officer of customs, whether he or she has any foreign goods upon his or her person, or in his or her possession, deny the same, and any such goods shall, after such denial, be discovered upon his or her person, or in his or her possession, such goods shall be forfeited, and such person shall forfeit treble the value of such goods.

By C. O., Dec. 3, 1816, *foreign* watches and fowling-pieces, whether new or otherwise, are to be regularly entered and charged with the proper duties, although the same be brought from abroad in passenger's baggage.

By C. L., July 22, 1834, the London practice of allowing the delivery duty free, of fowling-pieces of *British Manufacture*, the property of private individuals coming from abroad, upon the parties making a declaration to the satisfaction of the officers that the articles are of British manufacture, is to be adopted at the other ports.

By T. L., Jan. 2, 1817, silk stockings, silk handkerchiefs, shoes, and gloves, when they accompany the proprietors arriving from abroad, and are evidently a part of their baggage, and have been worn and used, are not to be seized by the officers of customs; provided such articles do not exceed what may be reasonably allowed according to the rank of the party in whose baggage the same may be found.

By T. L., Nov. 10, 1817, the baggage of persons arriving from the East Indies is not to be detained by the officers of customs in consequence of its consisting of chintzes, calicoes, or any articles of that description, unless the quantity shall appear to be unreasonable with reference to the rank of the party; and by order of the board of customs, dated Nov. 14, 1817, care is to be taken that the articles so delivered have been used and worn.

By C. O., Sept. 29, 1827, small quantities of china ware, and other articles of trivial value, the produce and manufacture of China and the East Indies, may be imported from the continent of Europe by passengers with their baggage, on payment of the proper duties, and a fine proportionate to the value.

By C. O., Dec. 9, 1816, no military stores or baggage, coming from abroad, shall be delivered without previous examination by a revenue officer.

By T. L., Sept. 26, 1817, British-built carriages actually in use by passengers as their travelling carriages, may pass inwards and outwards without payment of duties, and without entries under the restrictions respecting baggage.

By C. O., Aug 5, 1822, the following regulations have been established:—

That all wearing apparel and baggage accompanying the proprietor, of whatever description (except East India articles) be delivered duty free; provided it appears, on the examination of the officers, that the articles have been really worn, and were not made up for the purpose of being introduced into this country.

That where the articles are not of the above description, and liable to duty, or where the same are prohibited, that the proprietors be allowed to leave them in the King's warehouses, under the care of the officers, for a period not exceeding six months, in order to give them an opportunity of taking them back without payment of duty.

That these regulations be confined to cases where there is no improper proceeding or attempt to unship or land articles without the knowledge of the officers.

By C. O., July 15, 1828, it is stated that applications having been made by passengers arriving from the continent for the delivery, *free of duty*, of certain articles, such as silk vestments for religious purposes, foreign and religious books, professional instruments, and other articles, upon the grounds of the same being intended for purposes of religion, for private or professional use, or having been previously in constant use by the parties, the board will not in future comply with applications of this nature; unless in regard to any trifling article which may be clearly shown to the board's satisfaction to be necessary to enable the party to follow any particular profession, such as a flute or violin, or musical or surgical instruments, and that the article is *bonâ fide* the property, and has been in the constant use of the party in the ordinary exercise of his profession.

By T. O., Sept. 16, 1835, vestments are not to be introduced duty free without a special order from the Treasury.

See Books, p. 54. See also Newspapers, and Spirits.

Balm of Gilead. See Balsam, below.

Balsam, Canada, lb. 0 0 1

This tree is a native of the coldest regions of North America, flowering in May. It is a straight, elegant tree, rarely exceeding forty feet in height, and twelve or fifteen inches in diameter, covered with a smooth, whitish-grey bark. The manner in which the Canada balsam, or fine turpentine, yielded by this tree is collected, is by incisions in the body of the tree, from which it exudes.—*Thomson.*

——— Capivi, cwt. 0 4 0

The Copaiba tree is a native of South America and the Spanish West India islands. It grows in great plenty in the woods of Tolu, near Carthagena, and in those of Quito and Brazil. Genuine good Copaiba balsam has a peculiar but agreeable odour, and a bitterish, hot, nauseous taste. It is clear and transparent; its consistence is that of oil, the colour a pale golden yellow.—*Thomson.*

——— Peru, lb. 0 1 0

The tree which affords this balsam grows in the warmest parts of South America; it is obtained by boiling the twigs in water. It has a deep brown colour, considerable consistency, a fragrant aromatic smell, and a pungent bitterish flavour.—*Brande.*

	£	s.	d.
Balsam, *continued, viz :*—			
——— Riga, lb.	0	1	0
and further as foreign spirits, gal. . .	1	10	0

Riga Balsam is imported from the north of Europe. It is applied externally to heal recent wounds and bruises. It is likewise employed internally to remove coughs, asthmas, and other complaints of the breast.—*Buchan.*

——— Tolu, lb.	0	2	0

This has generally been considered as the produce of a South American tree (the Toluifera balsamum), but, from a recent inquiry into the subject, it appears that it is obtained by exudation from the Myroxylon Peruiferum; that it flows freely from incisions in its bark, and is collected in mats and calabashes, where it hardens, and is thus brought to this country. —*Ure.*

——— Balm of Gilead, and all Balsams not otherwise enumerated, lb.	0	4	6

Balm of Gilead.—The most precious of the balsams is that commonly called Balm of Gilead. The true balsam is of a pale yellowish colour, clear and transparent, about the consistence of Venice turpentine, of a strong, penetrating, agreeable, aromatic smell, and a slightly bitterish pungent taste. By age it becomes yellower, browner, and thicker; losing by degrees, like volatile oils, some of its finer and more subtile parts.—*Ure.*

Balsam of Mekka.—Szafra and Beder are the only places in the Hedjas where balsam of Mekka, or Balsean, can be procured in a pure state. The tree from which it is collected grows in the neighbouring mountains, but principally upon Djebel Sobh, and is called by the Arabs *Beshem.* The richer classes of the hadjys put a drop of balsean into the first cup of coffee they drink in the morning, from a notion that it acts as a tonic.—*Burckhardt.*

The Queen of Sheba, among presents unto Solomon, brought some plants of the balsam tree, as one of the peculiar estimables of her country.—*Sir T. Brown.*

Bandstring Twist, doz. knots, each knot 32 yds. . .	0	5	0

A manufacture generally of silk, and was formerly much in vogue for ornamenting bands and neckcloths.—*Ed.*

Barilla, ton	2	0	0

By 3 and 4 Will. IV. c. 54, § 2, Barilla, being the produce of Europe, shall not be imported into the United Kingdom *to be used therein*, except in British ships, or in ships of the country of which the goods are the produce, or in ships from which the goods are imported.

Drawback.—For any barilla used in the process of bleaching of linen a repayment of the duties which have been paid on the importation of such barilla shall be made to the person so using the same, under such regulations as the Commissioners of Customs shall direct. 4 and 5 Will. IV. c. 89, § 14.

By C. O., Sept. 26, 1834, the repayment is to be made under the same regulations as heretofore, viz.:—

For any barilla used in the process of bleaching of linen, a repayment of the duties which had been paid on the importation of such barilla shall be made to the person so using the same, provided that the person claiming such repayment shall, within three calendar months next after the 5th day of January in each year, produce to the commissioners of customs an account of the total quantity of barilla so used by him in the preceding year, showing when and where and by whom the duties on the same had been paid, and where the same had been used; and shall also prove, to the satisfaction of the commissioners, that the barilla mentioned in such account had, within such year, been actually used by him in the process of bleaching of linen; and thereupon a debenture shall issue for making such repayment at the port at or near to which such barilla shall have been so used.

Barilla and Kelp.—These two substances, which are largely used by the manufacturers of hard soaps, are prepared from sea weeds in a similar manner to potashes, without any separation of the earthy matters with which the alkali is combined, after the process of incineration. Kelp is chiefly the product of the common sea weed, which grows upon the rocks between high and low water marks. The best, or Alicant barilla, is made from the ashes of the salsola soda, which is very extensively cultivated on the shores of the Mediterranean.—*Joyce.*

See Alkali, p. 46.

Bark for Tanners' or Dyers' use, cwt. . . .	0	0	8
—— imported from B. P. cwt.	0	0	1

The word Tan is sometimes, though improperly, used for the bark itself, which is the chief ingredient in the tanning of leather. Oak bark, on account of its great astringency, and gummy-resinous properties, is preferred to all other substances for the purpose of tanning, as it not only preserves the leather from rotting, but also, by condensing the pores, renders it impervious to water.—*Ency. Britan.*

	£	s.	d.
Bark, *continued, viz.:*—			
—— Peruvian and Cascarilla, lb.	0	0	1

The Chinchona lancifolia furnishes the pale or common Peruvian bark of the shops. It is imported in chests of about 200 lb. each, chiefly in rolled-up pieces or quills, of very various dimensions, mixed with larger and flatter pieces; these differences apparently depend upon the part of the tree from which it has been taken. In trade, we find these varieties in sorts: the small and fine quilled portions, being considered as most select, bear the highest price, and are called Crown Bark. The larger quills form a second commercial variety; and the flat, coarse, and broken pieces are the least esteemed.—*Brande.*

—— of other sorts, lb.	0	0	1

By 3 and 4 Will. IV., c. 54, § 2, Bark of Oak, being the produce of Europe, shall not be imported into the United Kingdom *to be used therein*, except in British ships, or in ships of the country of which the goods are the produce, or in ships from which the goods are imported.

Bark, Winteranus, so named from Captain William Winter, who brought the bark of this tree from the Straits of Magellan. There are three species.—*Nicholson.*

The bark of the *Quassia Simarouba*, a native of the West Indies. This bark is imported in long and very fibrous flat pieces, stripped off the root. It furnishes an astringent and bitter infusion. It is a drug of very questionable utility.—*Brande.*

Yellow bark is the produce of the Chinchona cordifolia, or heart-leaved Chinchona. It is found in the shops chiefly in flat pieces, and in large rolls or quills, eight or ten inches long.—*Brande.*

Red bark is the produce of the Chinchona oblongifolia: it tastes more astringent but less bitter than the yellow bark, and has not the peculiar aromatic austerity of pale bark.—*Brande.*

—— Extract of, or of other vegetable substances to be used only for tanning leather, cwt.	0	3	0
—— imported from B. P. cwt.	0	0	1
Bar Wood, ton	0	5	0

Bar wood is a red wood brought from Africa, and is used in dyeing.—*Ed.*

Barrels, Empty. See Casks.			
Basket Rods, the bundle, (not ex. three feet in circumference at the band)	0	1	0
Baskets, 100*l.* val.	20	0	0
Bast Ropes, twine, and strands, cwt.	0	10	0

A kind of cordage, manufactured from the rind of a tree, but now seldom used.—*Ed.*

Bast or Straw Hats or Bonnets. See Hats.			
—— Platting, or other Manufacture of Bast or Straw, for making Hats or Bonnets. See Platting.			
Beads, Amber, lb.	0	12	0
——— Arango, 100*l.* val.	20	0	0
——— Coral, lb.	0	15	10
——— Crystal, 1000	1	8	6
——— of Glass, lb.	0	1	0
(6 and 7 Will. IV., c. 60.)			
——— Jet, lb.	0	3	2
——— not otherwise enumerated, 100*l.* val.	30	0	0

Beads and Bugles.—By O. C., Oct. 28th, 1836, these articles do not cease to be Beads or Bugles within the scope of the terms in which the rated duties are imposed, although they be strung as necklaces and have clasps attached to them.

Small globules or balls used in necklaces; and made of different materials, as pearl, steel, garnet, coral, diamond, amber, crystal, pastes, glass, &c. The Romanists make great use of beads in rehearsing their Ave Marias and Paternosters.—*Ency. Britan.*

Beans, Kidney or French Beans, bushel	0	0	10
Beef, Salted (not being Corned Beef) cwt.	0	12	0

Fresh or corned or slightly salted, prohibited to be imported for home use on pain of forfeiture, but may be warehoused for exportation only. 3 & 4 W. IV., c. 52, § 58, 59, 60.

Beef Wood, unmanufactured, imported from New South Wales, ton	0	5	0

The Beef Wood of Australia is similar to the oak of England, but not so durable.—*Ed.*

	£	*s.*	*d.*
Beer, Mum, brl. 32 gal.	3	1	1

Beer is a spirituous liquor, made from any farinaceous grain, but generally from barley. It is, properly speaking, the wine of barley.

Mum, a kind of malt liquor much drank in Germany, and chiefly brought from Brunswick, which is the place of most note for making it.—*Ency. Britan.*

Beer, Spruce, brl. 32 gal.	3	6	0

Spruce beer is a cheap and wholesome liquor. In North America, and in other countries where the black and white spruce firs abound, they make a decoction of the leaves and small branches of these trees. It is a powerful anti-scorbutic, and may prove very useful in long sea voyages.—*Ency. Britan.*

Beer or Ale of all other sorts, 32 gal. . . .	2	13	0

Ale, a fermented liquor obtained from an infusion of malt, and differing from beer chiefly in having a less proportion of hops.—*Ency. Britan.*

Benjamin or Benzoin, cwt.	0	4	0

The tree which produces benzoin is a native of the East Indies, particularly of the islands Siam and Sumatra. The juice exudes from incisions, in the former of a thick white balsam. This resin is moderately hard and brittle, and yields an agreeable smell when rubbed or warmed. When chewed, it impresses a slight sweetness on the palate.—*Ure.*

Berries, Bay, Juniper, Yellow, and any other sort not otherwise enumerated, cwt.	0	2	0

The female laurel tree, which Linnæus has therefore entitled the Laurus nobilis. It is an evergreen, which grows wild in Italy and France. The leaves and berries of this shrub have an aromatic and astringent taste, and a fragrant smell, whence it is called the Sweet Bay.—*Crabb.*

The common juniper is indigenous, growing on heaths and chalky hills. It is a low, very branching, rigid, smooth, evergreen shrub. The berries require to remain two years on the tree before they are fully ripe. The greater quantity of those which are used in Britain are brought from Germany, Holland, and Italy. The Italian berries are less shrivelled, and have a fresher and more beautiful bloom upon them than the German, and are therefore generally preferred. Juniper berries have a peculiar aromatic odour, and a sweetish, pungent, bitterish taste, when chewed. In distillation with water they yield a volatile, terebinthinate oil of a greenish colour, on which their virtues depend.—*Thomson.*

Makleua, a Siamese Black Dye.—This is a berry growing on a large forest tree at Bankok, and used most extensively by the Siamese as a vegetable black dye. It is merely bruised in water, when a fermentation takes place, and the article to be dyed is steeped in the whole and then spread out in the sun to dry. The berry when fresh is of a fine green colour, but after being gathered for two or three days it becomes quite black and shrivelled like pepper. It must be used fresh, and whilst its mixture with water produces a fermentation. —*Brewster's Edinburgh Journal.*

Laurel.—This tree is a native of Italy and the south of Europe; but is cultivated in this country. Laurel berries, and the oil which is obtained by boiling the berries in water, are imported from the Straits. The simple expressed oil is insipid.—*Thomson.*

Bigg. See Corn.

Birds, Singing Birds, doz.	0	8	0

Canaries.—These birds at the Canary Islands, whence they take their name, are, in general, uniformly green; some, however, have a yellow tint on their backs: their note is the same as that of the tame canary. Of all the birds of the Canary Islands, that which has the most heart-soothing song is unknown in Europe; this is the capirote, which no effort has been able to tame.—*Humboldt.*

Bitumen Judaicum, cwt.	0	4	0

Bitumen, in a liquid state, when it is of a brownish colour, commonly bears the name of petroleum, or mineral tar, and when it is white and transparent, that of naphtha. It filters through the earth and rocks, which remain impregnated with it. There are springs of it; those of Baku in Persia are well known. It floats sometimes like oil upon the surface of the waters.—*Malte Brun.*

Blacking, cwt.	3	12	0
Bladders, doz.	0	0	6

Blubber. See Train Oil, in Oil.

Bones of Cattle and other Animals, and of Fish, except Whale Fins, whether burnt or not, or as Animal Charcoal, 100*l.* val.	1	0	0

As to Gelatine from Bones, see Glue.

Bonnets. See Hats, and Silk.

Books, Editions printed prior to the year 1801, bound or unbound, cwt.	1	0	0
——— Editions printed in or since the year 1801, bound or unbound, cwt.	5	0	0

	£	s.	d.
Books, *continued, viz.* :—			
——— in the foreign living languages, being of editions printed in or since the year 1801, bound or unbound, cwt. (4 & 5 W. IV., c. 89.)	2	10	0

First composed or written or printed in the United Kingdom, and printed or reprinted in any other country, imported for sale, except books not reprinted in the United Kingdom within twenty years; or being parts of collections, the greater part of which had been composed or written abroad; prohibited to be imported into the United Kingdom on pain of forfeiture. 3 & 4 W. 4, c. 52, § 58.

By T L., April 2, 1836, a prospectus written in the *English* language, although describing works in *foreign* languages, is to be considered as an English book, and subject to the higher duty of customs, although the works themselves, to which the prospectus refers, be only subject to the lower duty.

Translations into *French* of the classics to be considered as books in a dead language, and pay duty accordingly, notwithstanding any translation or commentary in a living language by which it may be accompanied.

By T. O., Oct 3, 1818, to prevent books and maps, brought over by passengers, from being charged with duty more than once, the proprietor shall, on each importation subsequent to the original, declare that the duties were paid on their original importation, or that he purchased them in Great Britain in a fair way of trade; that they are the identical books or maps which he exported from this kingdom, and that they are now brought back for his private use, and not for sale in this country.

By T. O., June 29, 1830, the importation for private use of English books reprinted abroad, is limited to a single copy for each party, accompanied by their baggage.

——— See Prints brought by Passengers.
——— See Baggage, p. 50.

SIZES OF BOOKS.

Folio is the largest size, of which 2 leaves, or 4 pages, make a sheet.
Quarto, 4to, 4 leaves or 8 pages.
Octavo, 8vo, 8 leaves or 16 ditto.
Duodecimo, 12mo, 12 leaves or 24 ditto.
Octodecimo, 18mo, 18 leaves or 36 ditto.

Boots, Shoes, and Calashes, viz.:—			
——— Women's Boots and Calashes, the dozen pairs	1	10	0
——— if lined or trimmed with Fur or other trimming, doz. pairs	1	16	0
——— Women's Shoes, with cork or double soles, quilted Shoes and Clogs, doz. pairs	1	6	0
——— if trimmed or lined with Fur or any other trimming, doz. pairs	1	9	0
——— Women's Shoes of Silk, Satin, Jeans, or other Stuffs, Kid, Morocco, or other leather, doz. pairs	0	18	0
——— if trimmed or lined with Fur or other trimming, doz. pairs	1	4	0
——— *Children's Boots, Shoes, and Calashes, not exceeding seven inches in length, to be charged with two-thirds of the above duties.*			
——— Men's Boots, doz. pairs	2	14	0
——— Men's Shoes, doz. pairs	1	4	0
——— *Children's Boots and Shoes, not ex. seven inches in length, to be charged with two-thirds of the above duties.*			
Boracic Acid, cwt.	0	4	0

This acid has been found native on the edges of hot springs near Sapo, in the territory of Florence; also attached to specimens from the Lipari Islands, and from Monte Rotondo, to the west of Sienna. It is in small pearly scales, and also massive, fusing at the flame of a candle into a glassy globule.—*Ure.*

Borax or Tincal, cwt.	0	4	0
——— Refined, cwt.	0	10	0

According to Mr. Saunders, who accompanied Capt. Turner, the lake from which tincal and rock salt are obtained is fifteen days' journey north from Teshoo-Lomboo. In Thibet tincal is employed for soldering, and as a flux for promoting the fusion of gold and silver.

	£	s.	d.
Borax, *continued, viz.:*—			

The borate, or rather sub-borate of soda, or borax, is of great utility, especially in the melting and soldering of metals. This substance, the origin of which is disputed, is found as a native production in some lakes and caverns in Thibet, Nepaul, Persia, Tartary, and in Saxony.—*Malte Brun.*

Borax and Boracic Acid are becoming daily more important in our manufactories, and can be procured in no part of Europe except Tuscany. The lagoons, in which these substances are produced, are truly wonderful. The borax lagoons of Tuscany are unique in Europe, if not in the world; and their produce is become an article of equal importance to Great Britain as an import and to Tuscany as an export. They are spread over a surface of about 30 miles, and exhibit from the distance columns of vapour, more or less according to the season of the year and state of the weather, which rise in large volumes among the recesses of the mountains. The soffioni, or vapours, break forth violently in different parts of the mountain recesses. They only produce boracic acid when they burst with a fierce explosion.—*Report on the Statistics of Tuscany, Lucca, the Pontifical, and the Lombardo-Venetian States. By J. Bowring, LL.D.*

Bottles, Glass, covered with Wicker, doz. quarts content .	1	2	0
and further, cwt.	4	0	0
——— Green or common Glass, not of less content than one pint, and not being phials, empty, doz. quarts content .	0	2	0
——— Green or common Glass, full, computing all bottles of not greater content than half a pint, as of the content of half a pint; and all bottles of greater content than half a pint, and not of greater content than a pint or a reputed pint, as of the content of a pint or a reputed pint, viz.:—			
——— imported from B. P., doz. quarts content . .	0	1	0
——— imported from any Foreign Place, viz.:—			
——— containing Wine or Spirits, doz. quarts content .	0	4	0
——— not containing Wine or Spirits, doz. quarts content	0	2	0

Packages.—By C. O., Dec. 7, 1833, common green glass jars and similar articles used as packages for goods imported, shall in future be admitted at the duty chargable on bottles of green or common glass full, not containing wine or spirits, viz., 2*s.* the dozen quarts content (and *not* the duty payable under 3 and 4 Will. 4, c. 56, on glass manufactures not enumerated or described, viz. 20*l.* per cent. ad valorem, and 4*l.* per cwt.)

——— of Glass, not otherwise enumerated, 100*l.* val. .	25	0	0
and further, cwt.	4	0	0

Flasks in which wine or oil is imported, and glass bottles or flasks in which mineral or natural water is imported, are not subject to duty.

——— of Earth or Stone, Empty, the doz. . .	0	0	6
——— ——— ——— Full . . .	Free.		
(4 and 5 Will. 4, c. 89.)			
Boxes of all Sorts, 100*l.* value . . .	20	0	0
Box Wood, ton	0	10	0
(6 and 7 Will. 4, c. 60.)			
Brass, Manufactures of, not otherwise enumerated, 100*l.* val.	30	0	0
——— Powder of, for Japanning, lb. . . .	0	2	6
Brazil Wood, ton	2	0	0

The Brazil-wood derives its name from the country in which it grows. It is found in the greatest abundance, and is of the best quality, in the province of Pernambuco: but it is also found in many other parts of the western hemisphere, and in the East Indies.—*Ency. Metrop.*

Brazilletto Wood, ton	0	4	6
——— ——— imported from B. P., ton . .	0	3	0

Braziletto, or Jamaica wood, is brought from Japan, Santa Martha, and Pernambuco. It is an inferior sort of Brazil wood.—*Ed.*

Bricks or Clinkers, 1000	1	2	6
——— Clinkers, called Dutch Clinkers, 1000 . .	0	10	0
(6 and 7 Will 4, c. 60.)			
——— used in the building of Churches or Chapels. See Churches, p. 60.			
Brimstone, cwt.	0	0	6
——— ——— Refined or in Rolls, cwt. . . .	0	6	0
——— ——— in Flour, cwt.	0	9	9

Brimstone, *continued, viz.:*— £ s. d.

By 3 and 4 Will. IV., c. 54, § 2. Brimstone, being the produce of Europe, shall not be imported into the United Kingdom *to be used therein*, except in British ships, or in ships of the country of which the goods are the produce, or in ships from which the goods are imported.

By C. O., Sept. 9, 1834, a case having recently occurred at one of the outports, in which a quantity of Brimstone, in cakes, was entered for the duty of 6*d.* per cwt. as rough Brimstone, whereas the same proved to have gone through some process of manufacture or refining, and to be similar in quality to the article imported in rolls, although not cast into that shape, and to be subject to the duty of 6*s.* per cwt. chargeable on Brimstone refined or in rolls, it is directed, that all similar importations be charged with the duty of 6*s.* per cwt.

Sulphur is abundant among volcanic products, and in union with various metals forms some of the most abundant and important metallic ores; such are the sulphurets of copper, of lead, of mercury, &c. Native sulphur is imported into England from Sicily and Naples, and largely consumed by the manufacturers of sulphuric acid and of gunpowder, and by the bleachers of cotton goods. Roll sulphur is chiefly obtained by roasting sulphuret of copper. Sublimed sulphur, or flowers of sulphur, is obtained by heating sulphur, and is condensed in receptacles, in the form of a fine powder; the residue is called sulphur vivum in old pharmacopœiæ. Sublimed sulphur, or very finely powdered native sulphur, is used medicinally.—*Brande.*

There is in the Island of Java a volcano, called Mount Idienne, from which the Dutch East India Company have often been supplied with sulphur for the manufacture of gunpowder. At the foot of this volcano is a vast natural manufactory of that acid commonly called oil of vitriol, although it is a lake about 1200 feet long.—*Lardner's Cabinet Cyclopædia.*

Bristles, viz.:—

——— Rough, and in Tufts, and not in any way sorted, lb. . 0 2

——— in any way sorted or arranged in colours, and not entirely rough and in tufts, lb. 0 0 3½

If any part of the bristles in a package be such as to be subject to the higher duty, the whole contents of the package shall be subject to the higher duty.

Bristles, a rigid glossy kind of hair, found on swine, and much used by brushmakers, shoemakers, saddlers, and others. They are chiefly imported from Russia and Poland.—*Nicholson.*

Brocade of Gold or Silver, 100*l.* val. 30 0 0

A silken stuff, variegated with colours of gold or silver.—*Johnson.*

Bronze, all works of art made of Bronze, cwt. . . . 1 0 0

——— Other manufactures of Bronze, 100*l.* val. . . 30 0 0

(4 and 5 W. IV., c. 89.)

It appears, from a number of experiments, that the bronze of which the ancients formed their weapons and other articles consists of 88 parts of copper to 12 of tin; and it is remarkable that the same admixture of the metals has been employed in nations very remote from each other.—*Register of Arts and Sciences.*

Bugles, lb. (6 and 7 W. 4, c. 60.) 0 1 0

A kind of glass bead, imported principally from the shores of the Mediterranean, and supplied by us to the Asiatic and African markets.—*Ed.*

Bullion and Foreign Coin, of Gold or Silver, and Ore of Gold or Silver, or of which the major part in value is Gold or Silver. . . . . Free.

By 3 and 4 W. 4, c. 52, § 2. Bullion may be landed in the United Kingdom without report, entry, or warrant.

Gold.—The great value which has always been attached to this metal has occasioned its discovery in many parts of the world, particularly in the Brazils, Mexico, and Peru; also in the sands of many rivers in Africa, Sumatra, Japan, Transylvania, Hungary, Italy, in the county of Wicklow in Ireland, and more or less in almost every country. Its malleability and ductility are so great, that it may be extended into leaves not more than the three hundred thousandth part of an inch in thickness.—*Joyce.*

Silver.—The ores of silver are rather numerous, and are found in almost every country, but particularly in Mexico, Peru, Saxony, Bohemia, the Hartz, and Guadalcanal in Spain; also in France, Norway, and Siberia: it has also been found in Cornwall and Devonshire. Silver not being easily tarnished by exposure to air, and possessing a considerable degree of metallic splendour, is used in the manufacture of trinkets, as well as the making of coin; for the latter purpose it is alloyed with a small quantity of copper to increase its hardness, and consequent durability. It is extremely tough and malleable, although not in so great a degree as gold; it does not furnish the artist with any good colour; but its solution in nitric acid is used to impress indelible characters on linen, cotton, &c.—*Joyce.*

Bull Rushes, load of 63 bundles 0 12 0

Bull-rushes are chiefly imported from Russia and the Netherlands; and are used in manufacturing baskets, seats of chairs, and some other articles.—*Ed.*

	£	s.	d.
Butter, cwt.	1	0	0
Buttons, 100*l.* val.	20	0	0

C

Cables, not being Iron Cables, tarred or untarred, cwt.	0	10	9
——— not being Iron Cables, in actual use of a British ship, and being fit and necessary for such ship, and not or until otherwise disposed of	Free.		
——— if, and when otherwise disposed of, 100*l.* val.	20	0	0
Cakes, Linseed. See Linseed.			
——— Oil Seed Cakes. See Oil.			
——— Rape Cakes. See R.			
Calashes. See Boots, p. 54.			
Calicoes brought as baggage. See Baggage, p. 50.			
Cambrics. See Linen.			
Camomile Flowers, lb.	0	0	3

Camomile or Chamomile flowers have long been celebrated as an aromatic bitter: they derive their aroma from essential oil.—*Ure.*

Camphor, cwt.	0	1	0
——— Refined, cwt.	2	0	0

The Dryobalanops Camphora is a native of forests on the north-western coast of Sumatra, and especially in the vicinity of Tapanooly. It is stated by Mr. Prince to be found in abundance from the back of Ayer Bongey, as far north as Bacongan, a distance of 250 miles. It grows to a great height. The camphor is found in a concrete state, and resembles whitish flakes in perpendicular layers, occupying a space the thickness of a man's arm. A middle-sized tree will yield nearly eleven pounds, and a large tree double that quantity. —*Thomson.*

Camwood, ton	0	5	0

Camwood is produced chiefly at Sierra Leone, but is occasionally brought from Brazil. Its principal use is in dyeing and in turnery.—*Ed.*

Candles, Spermaceti, lb.	0	2	6
——— Tallow, cwt.	3	3	4
——— Wax, lb.	0	2	6
Candlewick, cwt.	4	8	8
Canella Alba, lb.	0	0	1

This bark is imported from the West Indies, generally in long quilled pieces of a pale buff colour, an agreeable aromatic odour, and a warm pungent and somewhat bitter taste. The Materia Medica is already thronged with aromatics, and canella bark has nothing to recommend its preference.—*Brande.*

Canes, Bamboo, 1000	0	5	0
——— Rattans, not ground, 1000	0	5	0
——— Reed Canes, 1000	0	5	0
——— Walking Canes or Sticks, mounted, painted, or otherwise ornamented, 100*l.* val.	20	0	0
——— Whangees, Jamboo, Ground, Rattans, Dragon's Blood, and other Walking Canes or Sticks, 1000	0	5	0

Of canes a great variety is found in the Indian islands. The most remarkable are the Bamboos, which are found everywhere in the wild and cultivated state. When they grow to perfection, forty or fifty feet is a common height.—*Crawfurd.*

Cantharides, lb.	0	1	0

By 4 and 5 W. 4, c. 89, § 5, no abatement of the duties shall be made on account of any damage received by Cantharides.

We are chiefly supplied with Cantharides from Astracan and Sicily, whence they are imported in casks and chests. They should be dry and free from mould and dust, of a strong nauseous odour, brilliant colour, and not mixed with other beetles, which is frequently the case to a great extent. They may be kept for any length of time in a dry place, and secured from air; but they are very liable, notwithstanding their acrimony, to the attacks of small insects, which gradually reduce them to dust, without, however, materially affecting their activity.—*Brande.*

	£	s.	d.
Caoutchouc, cwt.	0	1	0

Caoutchouc is a juice exuding from a tree common in South America; it is a substance of the consistence and colour of cream, which, in concreting, may be made to assume any form; and generally comes here in the shape of small bottles, which take their form from the mould of baked clay, over which layers of the substance are laid, and successively coagulated. A solution of caoutchouc renders cloth, linen, &c. impervious to any kind of moisture, and will make even a cotton sack water-tight. It has been found that the caoutchouc, in its pure state, may be coloured or scented; it may also be cast into any form; and it has been suggested that it might be rendered exceedingly serviceable if used as seals to important records.—*Ed.*

Capers, including the pickle, lb.	0	0	6

Dr. Smith says, that the caper-bush is as common in the South of France, as the bramble is with us. Mr. Ray observed it wild on the walls of Rome, Sienna, and Florence. Between Marseilles and Toulon, and in many parts of Italy, it is cultivated on a large scale for the sake of the young buds of the flowers, which are pickled for the table, and exported in considerable quantities.—*Rees.*

Messrs. Verriere and Co., of Bristol, are importers of Capers from France.—*Ed.*

Caps. See Silk.

Capsicum. See Pepper.

Cardamoms, lb.	0	1	0
——— Extract or Preparation of. See Extract.			

Cardamom Seeds.—These seeds, contained in their capsules or pods, are imported from Bengal in cases of about 1 cwt. each; those which are small, broad, and heavy, are preferable to the longer kinds, which contain fewer seeds, and less closely packed.—*Brande.*

Cards. Playing Cards, doz. packs	4	0	0

No playing cards which, having been made out of the United Kingdom, shall be imported, shall be deposited in warehouse pursuant to the General Warehousing Act (Part 7.) without the name of the foreign maker, or having the name, &c. of any British card maker thereon,—but shall be forfeited. 9 Geo. 4, c. 18.

Foreign Playing Cards.—By C. O., May 11, 1836, foreign cards, seized in consequence of the name and address of the maker not being marked on the outside wrapper of each pack, allowed to be returned to the port of shipment on proof that no fraud was contemplated by the shippers.

Carmine, oz.	0	0	6

Carmine is a beautiful red precipitate of the colouring matter of cochineal.—*Rees.*

Carrebe. See Succinum.

Carriages of all sorts, 100*l.* val.	30	0	0
——— in use by passengers. See Baggage, p. 50.			
Cases, Empty. See Casks.			
Casks, Empty, 100*l.* val.	50	0	0

By C. O., May 5, 1835, empty packages of British manufacture, exported with merchandise and returned, are to be admitted to entry *duty free.*

By C. O., October 20, 1835, packages from which wine or spirits have been racked or drawn off, or started or destroyed, are to be delivered free of duty.

Cassava Powder, the produce of, and imported from B. P. in America, cwt.	0	1	0
Cassia, Buds, lb.	0	1	0
—— Fistula, lb. (6 and 7 Will. 4, c. 60.) . . .	0	0	1

The pods are brought from the East and West Indies; they are about half or three-fourths of an inch thick, one or two feet long, black, and furrowed upon one side. The East Indian pods are generally preferable to the others; but they have of late become very scarce in the British market, in consequence of want of demand.—*Brande.*

—— Lignea, lb.	0	1	0
——— imported from B. P. lb. . . .	0	0	6

Cassia Lignea, wild senna, a purgative fruit, brought from the East, being the produce of a tree of the same name, called in English the pudding-pipe tree. This is sometimes more particularly denominated Cassia Fistularis, by way of distinction from another drug called Cassia Lignea. There are four kinds of cassia, alike in properties, and nearly in figure; being all in long black pods; but very different, if considered with regard to the trees that produce them. These are, the cassia of the Levant, that of Egypt, that of Brazil, and that of the Antilles Islands.—*Rees.*

M. Batka is induced to view the cassia as only another variety of cinnamon, and that the Chinese cassia bark is the produce of an undescribed species. Cassia buds he considers as

Cassia, *continued, viz.* :— £ s. d

perhaps the fruit of the *Laurus Manillensis* of Cavanilles: the *Gum animi*, or East India copal, which has been ranked by some as the produce of the *Vateria Indica*, and by others as a species of *Elæocarpus*, he has determined to be the produce of the *Hymenæa verrucosa*. —*Trans. Lin. Society.*

Castor, lb. 0 0 6

Two kinds of castor are met with in trade; the best is from Russia, Prussia, and Poland, and now scarcely to be obtained: the pods are large and firm, and their contents dry, of a red brown colour, pulverulent but somewhat tough, of a strong and peculiar odour, and a bitter nauseous taste. The other kind of castor is imported from Canada, and is the only variety now to be procured in the drug market: the pods are usually flatter, smaller, and moister than the former; and their contents so miscellaneous, as to baffle all attempts at description.—*Brande.*

Casts of Busts, Statues, or Figures, cwt. . . 0 2 6

Casts of sculptures or models, first made in the United Kingdom, copies of, prohibited to be imported. See this more fully under Stone, Sculptured.

Catechu. See Terra Japonica.

Catlings, gross of 12 doz. knots . . . 0 6 4

Catlings, strings for musical instruments, made of the intestines of animals, dried and twisted. Great quantities are brought from Italy and France.—*Ed.*

Cattle, Great, prohibited to be imported on pain of forfeiture. 2 and 3 Will. 4, c. 52, § 58.

His Majesty may, by order in council, prohibit the importation of, on pain of forfeiture, in order to prevent any contagious distemper. 3 and 4 Will. 4, c. 52, § 58.

Caviare, cwt. 0 12 0

Caviar, or Caviare.—The roe of two kinds of sturgeon found in the Danube, Yaïk, and particularly the Volga; and in the sea near their mouths. That of the latter is the more esteemed. It is a very considerable article of commerce at Astrakhan, and is consumed in large quantities in Russia and the Levant, where it is commonly eaten spread upon bread, or bread and butter, without any preparation whatever.—*Ency. Metrop.*

Cedar, ton. 0 10 0
(6 and 7 Will. IV., c. 60.)

There are two species, both stately trees, producing the wood called cedar, used for furniture; it is not the cedar of which lead pencils are made (which is the wood of the Juniperinus Virginiana); the C. odorata abounds in the West Indies, particularly in the island of Cuba, whence large quantities are imported into England. C. toona is a native of the East Indies; this, or a species allied to it, is abundant in New South Wales.—*Ency. Metrop.*

Chalk, prepared or otherwise manufactured, 100*l.* val. . 10 0 0
——— unmanufactured, 100*l.* val. . . . 5 0 0
(6 and 7 Will. IV., c. 60.)

Chalk is a white fossil, usually reckoned a stone, but by some ranked among the boles It is used in medicine as an absorbent, and is celebrated for curing the heartburn.—*Chambers.*

Chapels. See Churches.

Charts. See Maps.

Cheese, cwt. 0 10 6

By 4 and 5 Will. 4, c. 89, cheese deposited in warehouses of *special security*, when taken out for home use, the duty shall be charged upon the quantity actually delivered.

By T. O., 29th November, 1836, on the delivery for home use of cheese deposited in warehouses of extra security, fitted up in the proper manner, an allowance is to be made for the natural waste that may have arisen thereon in such warehouses, not exceeding 3 per cent. for the first 12 months, on the quantities ascertained at the time of the first entry and landing the same; and for any term exceeding 12 months an allowance not exceeding 4 per cent.

The most celebrated foreign cheeses are the Parmesan from Italy, the Gruyere from Switzerland, the Rochefort (of ewes' milk) and Neufchatel from France. In Lapland, the milk of reindeers forms a cheese.—*Ency. Metrop.*

Cherries, cwt. 0 18 8
——— dried, lb. 0 0 8

	£	*s.*	*d.*
Chicory, or any other vegetable matter applicable to the uses of chicory or coffee:—			
——— Raw or Kiln-dried, cwt.	1	0	0
——— Roasted or Ground, cwt.	2	16	0

(6 and 7 Will. 4, c. 60.)

This root is of a very astringent and bitter quality, growing to the size of parsnips, and the substitution of it for coffee was first made to a very great extent under the immediate sanction of Buonaparte, when he first forbad the introduction of the genuine article into his dominions, in order to distress the English colonial trade.—*Ed.*

Chillies. See Pepper.

China Root, lb.	0	0	3

CHINA. For the regulations touching the trade with, see CHINA, Part 10.

China or Porcelain Ware, viz.:—			
—— Plain, 100*l.* val.	15	0	0
—— Painted, Gilt, or ornamented, 100*l.* val.	30	0	0

—— or Porcelain Ware, brought with Baggage. See Baggage, p. 50.

Chintzes, brought as baggage. See Baggage, p. 50.

Chip, Manufactures of, to make hats or bonnets. See Platting.

Chocolate. See Cocoa Paste, next page.

Churches. The duties of Customs and Excise on Stone, Slate, Bricks, Timber, or *other* Materials, *bonâ fide* procured for, and used in the building, rebuilding, or enlarging of any Churches or Chapels, under the regulations of the Acts 58 Geo. 3, c. 45; 59 Geo. 3, c. 134; and 3 Geo. 4., c. 72, may be remitted under the authority of the Lords of the Treasury.

By 1 Vict. c. 75, July 17, 1837, continued for 10 years from July 20, 1838, and thence unto the end of the next session of Parliament.

Cider, ton	21	10	0
Cinders, ton	2	0	0
Cinnabaris, Nativa, lb.	0	0	1

Cinnabar, a mineral substance, red, heavy, and brilliant; found chiefly in the quicksilver mines, and being one of the ores of that mineral. The best mineral cinnabar is of a high colour, brilliant, and free from stony matter. It is used by physicians in cases occasioned by sharp serosities.—*Rees.*

Cinnamon, lb.	0	1	0
——— imported from B. P. lb.	0	0	6

This shrub does not attain more than three feet at its greatest height. The best cinnamon is the thinnest extremity of the twigs; the worst, the thick part near the roots. To be good the bark must be smooth, but not soft nor crumbling. Cinnamon is now principally imported from Ceylon, and every English housewife possesses in her spice-box an article, which, in the days of Galen, was considered too precious to belong to any but an imperial owner.—*Ency. Métrop.*

Citrat of Lime, lb.	0	0	2

Salt formed by citric acid or acid of limes. It has been found nearly unmixed with other acids, not only in lemons, oranges, and limes, but also in berries, grapes, and tamarinds.—*Ure.*

Citric Acid, lb.	0	0	6
Citron Preserved with Salt, 100*l.* val.	20	0	0

——— Preserved with Sugar. See Succades.

Citron Water. See Spirits.

Civet, oz.	0	4	9

Civet is an unctuous substance secreted in a bag near the tail of a fierce quadruped, the Viverra zibetha of Linnæus, a native of the Brazils, the coast of Guinea, and the East Indies. Numbers of them are kept in Holland for purposes of commerce. Civet is of a clear yellowish or brownish colour, about the consistence of honey, and uniform throughout. Undiluted, the

Civet, *continued, viz :—* £ s. d.

smell is offensively strong; but when mixed with other substances it becomes a most fragrant perfume, for which purpose it is most frequently used, being now rarely employed in medicine. —*Ency. Metrop.*

Clinkers. See Bricks, p. 55.

Clocks, 100*l.* val. 25 0 0

Clocks and watches of any metal, impressed with any mark or stamp appearing to be or to represent any legal British assay, mark, or stamp, or purporting by any mark or appearance to be of the manufacture of the United Kingdom, or not having the name and place of abode of some foreign maker abroad visible on the frame and also on the face, or not being in a complete state, with all the parts properly fixed in the case, prohibited to be imported on pain of forfeiture. 3 and 4 Will. IV., c. 52, § 58.

By T. L. Sept. 1828, the foregoing regulation is not to be enforced as to Clocks and Watches for *private use*, the party declaring his ignorance of the law.

Cloves. See Spices.

Coals, ton 2 0 0

Some naturalists have asserted, that coal constitutes a true rock formation, or original deposite, and therefore not deriving its origin from vegetables or any other organic matter. A more accurate knowledge of the nature of organic combinations, an advantage which we owe to the progress of chemical science, does not permit us any longer to consider coal as a combination of carbon with bitumen. The transition of vegetable wood to the mineral, which is called Bituminous Wood, or more properly Fossil Wood, is so manifest, that, in many cases, one might think he could determine with certainty the species of wood which gave rise to the existence of the mineral.—*Edinb. Philosoph. Journal.*

Cobalt, cwt. 0 1 0

By far the greatest part of the cobalt which is used in this country comes from the Saxon mines under the form of zaffre, a very impure substance. The cobalt ores are also found in Cornwall, and will most probably be soon discovered in various parts of this kingdom. The colour of the different cobalt ores are silver and tin white, steel grey, straw yellow, flesh red, crimson, brown, and black.—*Joyce.*

Cochineal, lb. 0 0 6

——— produce of and imported from B. P. lb. . . 0 0 2

——— Dust, lb. 0 0 2

——— produce of and imported from B. P. lb. . 0 0 1

The cochineal is an insect growing upon a plant called Nopal, which, with the exception of the leaves, resembles in every respect the *tunas* of Andalusia. The insect resembles in shape the lady-bird, and, when arrived at its full size, is no larger than a flea. The juice of this plant, which is its only moisture, is converted into its own substance; and, instead of being fluid and aqueous, assumes a beautiful carmine hue.—*Ency. Metrop.*

The principal adulteration to which cochineal is liable, is the admixture of a manufactured imitation composed of coloured dough. These spurious grains are detected by the action of boiling water, which dissolves and disintegrates them, while it has little action upon the genuine insect.—*Brande.*

There is a small insect peculiar to the Russo-Armenian provinces on the eastern side of the Caucasus, from which a Greek archimandrite has at last succeeded in extracting a dye, which imparts a brilliant carmine to silk, woollen, and cotton substances, and resists the application of the most powerful acids.—*Athenæum, No.* 260.

Cocoa, lb. 0 0 6

——— produce and imported from B. P. lb. . . 0 0 2

——— Husks and Shells, lb. 0 0 1

By 3 and 4 Will. IV., c. 52, § 32, no abatement of duties shall be made on account of any damage received by cocoa.

As to certificate of growth, see Coffee.

—— It shall be lawful for the commissioners of customs to accept the abandonment, for the duties, of any quantity of warehoused cocoa, and to cause or permit the same to be destroyed, and to deduct such quantity of cocoa, from the total quantity of the same importation, in computing the amount of the deficiency of such total quantity. 3 and 4 Will. IV., c. 57, § 33.

——— Paste or Chocolate, lb. . . . 0 4 4

——————— produce of and imported from B. P. lb. . 0 0 1

Cocoa, or cacao nut, is a kind of nut growing on a tree in the West Indies. The cocoa or chocolate nut is a fruit of an oblong figure, resembling a large olive in size and shape. It

Cocoa, *continued, viz.:*— £ s. d.

is composed of several irregular and unequal parts, which, however, cohere firmly enough together. It is of a very fragrant and agreeable smell, and of a pleasant and peculiar taste. The cocoa or chocolate nuts are found in the cavity of the large nut, and are usually in the number of about 30 in each fruit. It is of these nuts that cocoa, cocoa-paste, and chocolate are manufactured. Messrs. Fry and Sons, of Bristol, are celebrated manufacturers of cocoa.—*Ed.*

Coco, or Coker Nut. See Nuts.

Cocoa Nut Fibre.

By O. C., July 27, 1835, Coir or cocoa nut fibre is to be admitted at all times, and under all circumstances, at the duty payable on hemp, viz., the cwt. 1d.

Cocoa nut fibre is now used as a substitute for horse-hair, flock, and other materials in bedding, stuffing furniture, carriage cushions, &c. It is said to be very durable and elastic, and about one-third the price of horse-hair.—*Ed.*

Coculus Indicus, lb. 0 2 6

——— Extract or Preparation of. See Extract.

By 4 and 5 Will. IV., c. 89, § 5, no abatement of the duties shall be made on account of any damage received by Coculus Indicus.

Coculus Indicus.—The fruit of the Menispermum Coculus, a shrub which grows in sand amid rocks on the coasts of Malabar, and other parts of the East Indies. The fruit is blackish, and of the size of a large pea.—*Ure.*

Cocus Wood. See Ebony.

Codilla. See Flax.

Coffee, lb. 0 1 3

——— produce of and imported from B. P. in America, lb. 0 0 6

Certificate.—By 3 and 4 Will. IV., c. 52, § 37, coffee, cocoa, or spirits which shall be entered as being of the produce of some B. P. in America, or the island of Mauritius, the master of the ship importing the same shall deliver to the collector or comptroller a certificate, under the hand of the proper officer of the place where such goods were taken on board, testifying that proof had been made in manner required by law that such goods are of the produce of some B. P. in America, or of the island of Mauritius, stating the name of the place where such goods were produced, and the quantity and quality of the goods, and the number and denomination of the packages containing the same, and the name of the ship in which they are laden and of the master thereof: and such master shall also make and subscribe a declaration before the collector or comptroller, that such certificate was received by him at the place where such goods were taken on board, and that the goods so imported are the same as are mentioned therein.

——— produce of Sierra Leone, and imported thence, lb. . 0 0 6
(5 and 6 Will. IV., c. 66.)

By T. M., June 24, 1837, on the subject of the amount of duty to be paid upon a cargo of coffee from the islands of St. Thomas and Prince's on the African coast, it is stated, that as those islands belong to Portugal, it appears to their lordships that coffee the produce of those islands is neither admissible under the letter of the Act, nor under the spirit and intention of the orders by which their lordships directed that coffee grown in the neighbourhood of the British settlements, although not actually within their limits, should be introduced at the lower rate of duty.

——— the produce of B. P. within the limits of the East India Company's charter, and imported from such Possessions, lb. 0 0 6

——— imported from any other place within those limits, lb. 0 1 0
(5 and 6 Will. IV., c. 66, § 1.)

Certificate.—No coffee shall be entered as being the produce of any B. P. within the limits of the East India Company's charter, unless the master of the ship importing the same shall have delivered to the collector or comptroller a certificate under the hand and seal of the proper officer at the place where such coffee was taken on board, testifying that a declaration in writing had been made and signed before him (the contents of which he had examined and believed to be true) by the shipper of such coffee, that the same was really and *bonâ fide* the produce of some such B. P., nor unless such master shall also make and subscribe a declaration before the collector or comptroller that such certificate was received by him at the place where such coffee was taken on board, and that the coffee so imported is the same as is mentioned therein. § 2.

Coffee, *continued, viz.* :— £ s. d.

Damage.—By 3 and 4 Will. IV., c. 52, § 32, no abatement of duties shall be made on account of any damage received by Coffee.

Abandonment.—It shall be lawful for the commissioners of customs to accept the abandonment, for the duties, of any quantity of warehoused coffee, and to cause or permit the same to be destroyed, and to deduct such quantity of coffee from the total quantity of the same importation, in computing the amount of the deficiency of such total quantity. 3 and 4 Will. IV., c. 57. § 33.

Coffee is extensively produced in the East and West Indies, in Egypt, Sierra Leone, and various other parts of Asia, Africa and America. Its use has become general.—ED.

The main and almost sole staple of Mocha is coffee, of which Arabia was the original country, and produces it of an excellence which is still unrivalled. It is a small tree or shrub, which rises to the height of sixteen or eighteen feet, and has leaves about five inches long and two broad. The only valuable part is the fruit, which grows in clusters, resembles a cherry, and is gathered when of a deep red.—*Edinburgh Gazetteer.*

No individual who continually uses coffee can be subject to putrid fevers; and in the east of Europe, it is considered as the only certain remedy for the cure of the plague.—*Dr. Thornton's Botanical Lectures.*

To Roast Coffee.—Instead of roasting the coffee in an atmosphere of its own steam, it will be better to dry it on a large iron pan over a very gentle fire, keeping it constantly stirring, so as to present new surfaces, until the colour become yellow. In this way, the chief part of the water will be dissipated without exerting any detrimental influence on the substance which is afterwards to form the aromatic bitter. After being thus dried, the coffee should be pounded into coarse fragments, by no means too fine: each kernel, as it occurs, being divided, perhaps, into four or five parts. In this state, it is to be transferred into roasting apparatus, and scorched to the proper degree.—*Cabinet Cyclopædia.*

To make Coffee.—Infusion in boiling water extracts the aroma without the whole of the bitter; but long boiling extracts all the bitter and dissipates all the aroma; and hence we may infer that any effective degree of boiling must be in a slight degree injurious. The right mode of proceeding is therefore obvious. The whole water to be used is to be divided into two equal parts, one of which is to be drawn on the coffee, but in an inverted order. In the usual order, boiling water is allowed to cool on coffee; but if this be inverted, cold water should be heated on coffee, over the fire, until it come to a boil, and then it is to be removed. This inversion cannot differ from the direct mode with regard to retaining the aroma: but it differs much with regard to the advantage of obtaining the liquid coffee at the end of the process boiling hot, instead of cool, and thus making a reheating necessary, which is always injurious. As soon as the liquor comes to a boil, it should be allowed to subside a few seconds, and then poured off as clear as it will run. Immediately, the remaining half of the water at a boiling heat is to be poured on the grounds; the vessel is to be placed on the fire, and kept boiling for about three minutes. This will extract all the bitterness left in the grounds; and after a few moments' subsidence, the clear part is to be poured off and mixed with the former liquor. This mixed liquor now contains all the qualities which originally existed in the roasted coffee in perfection, and it is as hot as any taste could desire it. There is little doubt that the pungent aroma of coffee is perceived by the palate much more acutely when the liquor is very hot, and the fact is generally admitted.—*Cabinet Cyclopædia.*

To make Coffee as the French make it.—Have a coffee-pot with a lip; pour into it as many cups of boiling water as you wish to make cups of coffee; let the water boil, then put in as many table-spoonfuls of coffee as there are cups of water, stir it in, and let it simmer till the head falls. When the coffee is done, take it off the fire, pour in a cup of cold water, set the coffee on the hearth, and let it stand ten minutes, when it will be fine. For breakfast, put one cupful of this coffee to three or four cupfuls of boiled milk and sweeten to your taste, and you will find it a luxury, at a small expense, as great as wealth can procure.—*Household Almanac.*

Coin, Copper. See Copper.

—— Foreign, of Gold or Silver. See Bullion, p. 56.

False money or counterfeit sterling and silver of the realm, or any money purporting to be such, not being of the established standard weight and fineness, prohibited to be imported on pain of forfeiture, 3 and 4 Will. 4, c. 52, § 58.

Coir Fibre. See Cocoa Nuts.

—— Rope, Twine, and Strands, cwt. . . . 0 5 0

—— Old, and fit only to be made into mats, ton . . 0 5 0

Colocynth, lb. 0 0 2

This trailing plant is a native of Turkey and Nubia. The fruit when ripe is about the size of an orange: it is imported dried, and generally peeled. That Colocynth pulp which is dense and deep grey, or dirty brown, is unhealthy, or has been injured in drying.—*Brande.*

Colophonia. See Rosin.

Columbo Root, lb. 0 0 2

Columbo-root, an article lately introduced in the materia medica, the natural history of

	£	s.	d.
Columbo-root, *continued, viz.:*—			

which is not yet well known. Columbo, a town of Ceylon, gives name to, and supplies all India with, it. This root comes to us in circular pieces, which are from half an inch or an inch to three inches in diameter.—*Ency. Britan.*

Comfits, lb.	0	1	0

Dry sweetmeats: any kind of fruit or root, preserved with sugar, and dried.—*Johnson.*

Copper Ore, cwt.	0	12	0
——— produce of and imported from B. P. in America, cwt.	0	1	0
——— Old, fit only to be re-manufactured. cwt.	0	15	0
——— In Plates and Copper Coin, cwt.	1	10	0
——— Unwrought, in Bricks or Pigs, Rose Copper, and all Cast Copper, cwt.	1	7	0
——— in Part Wrought, viz. Bars, Rods, or Ingots, hammered or raised, cwt.	1	15	0
——— Manufactures of Copper otherwise than enumerated, and copper-plates engraved, 100*l.* val.	30	0	0
——— produce of and imported from B. P. within the limits of the East India Company's charter, viz. Ore, cwt.	0	1	0
——— Old, fit only to be re-manufactured, cwt.	0	9	2
——— in Plates and Copper Coin, cwt.	0	15	0
——— Unwrought, in Bricks or Pigs, Rose Copper, and all Cast Copper, cwt.	0	9	2
——— in Part Wrought, viz. Bars, Rods, or Ingots, hammered or raised, cwt.	1	11	3
——— Manufactures of Copper not otherwise enumerated, and copper-plates engraved, 100*l.* val.	30	0	0

It shall be lawful for the importer or proprietor of any copper ore warehoused to give notice to the proper officers of customs of his intention to take such ore out of warehouse to be smelted, stating in such notice the quantity of copper computed to be contained in such ore, and delivering to such officers sufficient samples or specimens for ascertaining by proper assays, at the expense of the proprietor, such quantity of copper, and giving sufficient security by bond for returning such quantity of copper into the warehouse; and if such officers be satisfied of the fairness of the samples or specimens of such ore, and of the assays made of the same, and of the security given, they shall deliver such ore for the purpose of being smelted as aforesaid: Provided, that if any copper ore intended to be so smelted shall be imported into any port where such ore or where copper cannot be warehoused, the same may be entered as being to be warehoused at the port at which the copper after smelting is to be warehoused, and such ore shall thereupon be taken account of and delivered for the purposes aforesaid, in like manner as if the same had been warehoused: Provided also, that all copper so produced by smelting shall be deemed to be copper imported, and shall be warehoused as such. 3 and 4 Will. 4, c. 57, § 36.

By T. O., Dec. 21, 1827, authority is given to allow old copper sheathing to be delivered duty free, upon the proof that the said sheathing is of British manufacture, viz. by requiring the party who may claim remission of duty on old copper sheathing as British, to state the time when, and the British port where, the vessel was last sheathed; to produce the tradesmen's bills and receipts for the sheathing, or other satisfactory proof of the fact; and that the copper stripped from the vessel, and upon which remission of the duty is claimed, is the identical copper with which she had been so sheathed, such copper, to be then delivered duty free to the British copper manufacturer by whom the vessel is to be re-coppered in this country.

By C. O., Dec. 17, 1828, old copper sheathing and all copper utensils returned to this kingdom from the British plantations, and also old copper stripped off vessels in ports in the United Kingdom, is to be admitted to entry, *duty free*, under the following regulations, viz.:

1st. Old copper sheathing, stripped off a British vessel in a British Possession, and brought in such vessel, upon the master of the vessel making proof to the fact that the copper had been stripped off in a British port abroad.

2nd. Old copper sheathing of British ships stripped off in ports in the British Possessions, but *not* brought in such ships, upon the production of certificates from the principal officers of this revenue in the said possessions that such copper had been stripped off such vessels in their ports.

3rd. Old copper sheathing stripped off any ship in ports in the United Kingdom, upon the fact being certified by the landing waiter superintending the process.

COPPER, *continued, viz.:—* £ s. d.

In all three cases the old copper to be delivered only to the copper-smith, who may re-copper the vessel from which the copper was stripped, he making proof of that fact.

4th. All worn-out British copper utensils to be, in all cases, delivered when brought from British Possessions abroad in British ships, upon the consignee submitting proof that they had been used on a particular estate, and are consigned to him on account of the owner of that estate, and that he (the consignee) verily believes them to have been of British manufacture.

By T. O., July 24, 1829, directions are given for an extension of the indulgence granted by the letter of the 21st Dec., 1827, with respect to the landing and delivery of old British copper sheathing *free of duty*, when taken off vessels in a British port, so far as respects British vessels, from which the copper may have been stripped in a foreign port, provided they come to this country to be re-coppered, and bring the old copper with them.

By C. O., Aug. 10, 1832, the provisions of the order of Dec. 17, 1828, are extended not only to old copper, but to such articles as are manufactured from copper and pewter, of which the old utensils usually returned from the West Indies are commonly composed.

By C. O., Sept. 9, 1834, copper ore, requiring the process of smelting, is allowed to be entered, without reference to its having undergone the process of calcining or roasting, for the purpose of being smelted for exportation.

By T. L., May 23, 1837, *Copper Sheathing*, of British manufacture, imported from Fernando Po, may be admitted to entry, free of duty, under the same regulations as those which apply to British Possessions.

Copper is found native, but much oftener in combination with other metals, oxygen, sulphur and acids. The ores are usually of a green or brownish red appearance; are found in veins and beds in Cornwall, Staffordshire, and several other parts of Great Britain, as well as in Germany, Sweden, &c.; in France, Spain, Ireland, and Norway, copper is much less abundant; its ores occur in beds of limestone and granite. Copper, on account of its imperishable quality, is generally employed in the manufacture of kitchen utensils and copper boilers, for sheathing ships' bottoms, as a circulating medium, and for alloying with gold and silver, as in certain proportions it renders these valuable metals much harder and more durable; it is also the basis of brass, pinchbeck, prince's metal, Dutch gold, &c., also of two pigments called Scheele's green and verdigris, and arseniate and acetate of the metal; its oxides are occasionally used in porcelain painting and in fireworks.—*Joyce.*

Copperas, Blue, cwt.	0	5	0
——— Green, cwt.	0	5	0
——— White, cwt.	0	12	0

Copperas, a name given to vitriol, is green, blue, or white, as it is respectively a sulphate of iron, copper, or zinc; it is used in black dyes, and making ink, and tanning leather.—*Ency. Metrop.*

Coral, in fragments, lb.	0	1	0
—— whole, polished, lb.	0	12	0
—— ——— unpolished, lb.	0	5	6
—— ——— ——— of British fishing or taking, lb.	0	0	6

"I have looked down to those ocean depths,
Many thousand fathoms low,
And seen, like woods of mighty oak,
The trees of coral grow:—

The red, the green, and the beautiful
Pale-branch'd like the chrysolite,
Which, amid the sun-lit waters, spread
Their flowers intensely bright.

Some, they were like the lily of June,
Or the rose of fairy land,
Or as if some poet's glorious thought
Had inspired a sculptor's hand."

—*The Gem; a literary annual.*

Coral rocks, which rise from the bed of the ocean, were formerly thought to be of a vegetable nature; yet subsequent investigation has proved their foundation to be effected by polypi. A portion of our own island is based on a foundation of coral; and many islands between the tropics appear to rest entirely on masses of coral rocks. The rapidity of their labours is equally surprising with their vastness.—*Mirror.*

Bruce says, "Large trees or plants of coral spread everywhere over the bottom of the Red Sea." Pococke states that the *madrepores* grow so thick and high as to be dangerous even to ships; and Finati, speaking of his voyage on the Red Sea, says that the water was so transparent that he amused himself by observing the peculiarity of the depths beneath him, "where weeds and corals grew to such a size, and so disposed, as almost to have the appearance of groves and gardens."—*Life of Finati, Quarterly Review*, July, 1837.

Cordage, tarred or untarred (standing or running rigging in use excepted), cwt.	0	10	9
——— in actual use of a British ship, and being fit and necessary for such ship, and not or until otherwise disposed of	Free.		
——— if and when otherwise disposed of, 100*l.* val.	20	0	0

Cordial Waters. See Spirits.

	£	s.	d.
Cork, cwt.	0	8	0

By 3 and 4 Will. IV., c. 54. § 2, Cork, being the produce of Europe, shall not be imported into the United Kingdom *to be used therein*, except in British ships, or in ships of the country of which the goods are the produce, or in ships from which the goods are imported.

The Quercus suber, which grows wild in the south of Europe, furnishes from its exterior bark the substance known as cork. When the bark is first stripped from the tree, it is placed with the convex side next a fire, and pains are taken by swelling it to fill up any accidental holes; or, otherwise, it is straightened by being first laid under heavy piles of stone, and afterwards charred. It is then stacked, and considered fit for sale. It is seldom sufficiently roasted for the cutter's use by these processes, and it generally undergoes a more complete laying after importation.—*Ency. Metrop.*

Corks, ready made, lb.	0	7	0

CORN*. There shall be paid to His Majesty, upon all Corn, Grain, Meal, or Flour entered for home consumption in the United Kingdom, from parts† beyond the seas, the several duties following, (9 Geo. IV., c. 60.) viz.:—

Corn Imported from any Foreign Country.

WHEAT.

According to the average price of Wheat, made up and published in manner required by law, viz.:—

Whenever such price shall be	per qr. £	s.	d.
62*s.* and under 63*s.*	1	4	8
63*s.* — 64*s.*	1	3	8
64*s.* — 65*s.*	1	2	8
65*s.* — 66*s.*	1	1	8
66*s.* — 67*s.*	1	0	8
67*s.* — 68*s.*	0	18	8
68*s.* — 69*s.*	0	16	8
69*s.* — 70*s.*	0	13	8
70*s.* — 71*s.*	0	10	8
71*s.* — 72*s.*	0	6	8
72*s.* — 73*s.*	0	2	8
At or above 73*s.* the duty shall be for every quarter .	0	1	0
Under 62*s.* and not under 61*s.* the duty shall be for every quarter	1	5	8

And in respect for each integral shilling, or any part of each integral shilling, by which such price shall be under 61*s.*, such duty shall be increased by 1*s.*

M. La Gasca, formerly superintendent at the Royal Garden at Madrid, and, we hope, now restored to an office he so ably and worthily filled, being, during his exile, in Jersey at the harvest time, there recognised twenty-three varieties of wheat growing in one field, and consequently yielding on the whole a bad crop, for one would be dry, while another was full and juicy, and a third quite green. Thinking this subject of importance, M. Lecouleur reported it to the Academy of Sciences, and observes that these varieties may probably be accommodated to very different climates. M. La Gasca himself has obtained more than 150 varieties of wheat from Europe, the Cape, Egypt, Venezuela, &c.—*Athenæum*, No. 506.

BARLEY.

Whenever the average price of barley, made up and published in manner required by law, shall be 33*s.* and under 34*s.* the quarter, the duty shall be for every quarter .	0	12	4

And in respect of every integral shilling by which such price shall be above 33*s.*, such duty shall be decreased by 1*s.* 6*d.*, until such price shall be 41*s.*

* By C. O., Aug. 6, 1829, it is directed that in cases where any vessel shall arrive at an outport with foreign corn in a heated or damaged state, or under any other circumstances which may render an immediate unshipment thereof necessary, the collector and comptroller may permit the same to be deposited in some proper warehouse upon such cargo being duly entered, and are to report the same forthwith for the Board's further direction.

† As to Isle of Man, see PART IX.

Corn, *continued, viz:*—	£	*s.*	*d.*
Whenever such price shall be at or above 41*s.* the duty shall be for every quarter	0	1	0
Under 33*s.* and not under 32*s.*, the duty shall be for every quarter	0	13	10
And in respect of each integral shilling, or any part of each integral shilling, by which such price shall be under 32*s.*, such duty shall be increased by 1*s.* 6*d.*			

See the case of "Carr *v.* Southan and Son", at the end of "Corn imported from Foreign Countries."

Oats.

Whenever the average price of Oats, made up and published in manner required by law, shall be 25*s.* and under 26*s.* the quarter, the duty shall be for every quarter . .	0	9	3
And in respect of every integral shilling by which such price shall be above 25*s.*, such duty shall be decreased by 1*s.* 6*d.* until such price shall be 31*s.*			
Whenever such price shall be at or above 31*s.*, the duty shall be for every quarter	0	1	0
Under 25*s.* and not under 24*s.*, the duty shall be for every quarter	0	10	9
And in respect of each integral shilling, or any part of each integral shilling, by which such price shall be under 24*s.*, such duty shall be increased by 1*s.* 6*d.*			

Rye, Peas, and Beans.

Whenever the average price of Rye, or of Peas, or of Beans, made up and published in manner required by law, shall be 36*s.* and under 37*s.* the quarter, the duty shall be for every quarter	0	15	6
And in respect of every integral shilling by which such price shall be above 36*s.*, such duty shall be decreased by 1*s.* 6*d.* until such price be 46*s.*			
Whenever such price shall be at or above 46*s.* the duty shall be for every quarter	0	1	0
Under 36*s.* and not under 35*s.*, the duty shall be for every quarter	0	16	9
And in respect of each integral shilling, or any part of each integral shilling, by which such price shall be under 35*s.*, such duty shall be increased by 1*s.* 6*d.*			

OXFORD CIRCUIT.—Glocester, Friday, August 4, 1837.—Nisi Prius Court.—Carr *v.* Southan and Son.—(*Special Jury.*)

This was an action of trover to recover a quantity of oats.

Mr. Richards and Mr. Lumley conducted the plaintiff's case; Mr. Serjeant Talfourd and Mr. Selfe appeared for the defendants.

The plaintiff was a merchant at Hamburgh, and in April of this year sold a cargo of oats to persons of the name of Hentig and Howell, who were merchants in this city. The oats were shipped, and arrived in Glocester on the 8th of May. The plaintiff finding that the bills he had drawn had not been duly honoured, directed Messrs. Sturge, his agents, to stop the delivery of the oats. Hentig and Howell had, however, previously sold the cargo to a Mr. Vining, who claimed it under the bill of lading. His claim being disputed, he applied to them, and they agreed to deposit with him a cargo of oats which had come by a ship called the Emanuel, and were at the time in a bonded warehouse in Glocester, and the key of that warehouse was delivered to Mr. Vining. Two days afterwards an arrangement was made by Hentig, Vining, and Sturge, that this cargo should be pledged to the plaintiff as a security for the payment of the bills which he had drawn, and that the claim on the Ellen's cargo should be given up. Mr. Vining kept the key of the warehouse, but allowed Hentig's man to have it from

Corn, *continued, viz.* :— £ s. d.

time to time to turn the corn, which had become heated. On the 17th of May Hentig's man refused to return the key, and the defendants took possession of the warehouse and the corn. The defendants' case was, that on the 17th of April the defendants gave their acceptance for the amount of 340*l.*, and the cargo of the Emanuel was deposited with them as a security in case the bill was not taken up by Hentig and Howell, the defendants stipulating to receive 4 per cent. commission, which was explained to mean in case the defendants sold this cargo. That bill was paid by Hentig and Howell to their bankers, and afterwards taken up by the defendants. The key of the warehouse was not at first received by the defendants, but they afterwards obtained it, and it was taken from time to time by Hentig's men, in order that the corn might be turned. This was as early as the 1st of May. Mr. Southan having left this city on business, Hentig obtained the key, and during the time of his absence had pledged the cargo to Mr. Vining and the plaintiff. These facts having been proved, and his Lordship stating that there was no usury in the deposit with the defendants, the plaintiff elected to be nonsuited.

Wheat-Meal, and Flour.

For every barrel, being 196 lb. duty equal in amount to the duty payable on 38½ gallons of Wheat.

Oatmeal.

For every quantity of 181½ lb. a duty equal in amount to the duty payable on a quarter of Oats.

Maize or Indian Corn,* Buck-Wheat, Beer or Bigg.

For every quarter, a duty equal in amount to the duty payable on a quarter of Barley.

Produce of, and imported from, any British Possession in North America, or elsewhere out of Europe.

Wheat.

For every quarter 0 5 0

Until the price of British Wheat, made up and published in manner required by law, shall be 67*s.* per quarter.

At or above 67*s.* the duty shall be for every quarter . 0 0 6

Barley.

For every quarter 0 2 6

Until the price of British Barley, made up and published in manner required by law, shall be 34*s.* per quarter.

At or above 34*s.* the duty shall be for every quarter . 0 0 6

Oats.

For every quarter 0 2 0

Until the price of British Oats, made up and published in manner required by law, shall be 25*s.* per quarter.

At or above 25*s.* the duty shall be for every quarter . 0 0 6

Rye, Peas, and Beans.

For every quarter 0 3 0

Until the price of British Rye, or of Peas, or of Beans, made up and published in manner required by law, shall be 41*s.*

At or above 41*s.* the duty shall be for every quarter . 0 0 6

Wheat-Meal, and Flour.

For every barrel, being 196 lb., a duty equal in amount to the duty payable on 38½ gallons of wheat.

* By C. O., Sept. 2, 1828, it is stated that Indian meal is prohibited to be imported, and liable to forfeiture.

Corn, *continued, viz.*:—

Oatmeal.

For every quantity of 181½ lb. a duty equal in amount to the duty payable on a quarter of oats.

Maize or Indian Corn, Buck-Wheat, Beer or Bigg.

For every quarter, a duty equal in amount to the duty payable on a quarter of barley.

Produce of Europe.—Corn or grain, being the produce of Europe, shall not be imported into the United Kingdom, *to be used therein*, except in British ships, or in ships of the country of which the goods are the produce, or in ships of the country from which the goods are imported. 3 & 4 W. 4, c. 54, § 3.

Re-importation.—Corn, grain, meal, flour, and malt, shall not be re-imported into the United Kingdom for *home use*, upon the ground that the same had been legally exported thence; but the same shall be deemed to be foreign goods, whether originally such or not, and shall also be deemed to be imported for the first time into the United Kingdom. 3 and 4 W. 4, c. 52, § 33.

Malt.—Malt prohibited to be imported for home use, on pain of forfeiture, but may be warehoused for exportation only. § 58.

Certificate as to British Possessions.—No corn, grain, meal, or flour, shall be shipped from any port in any British possession out of Europe, as being the produce of any such possession, until the owner or proprietor or shipper thereof shall have made and subscribed, before the collector or other chief officer of customs at the port of shipment, a declaration in writing, specifying the quantity of each sort of such corn, grain, meal, or flour, and that the same was the produce of some British possession out of Europe, to be named in such declaration, nor until such owner, or proprietor, or shipper, shall have obtained from the collector or other chief officer of customs at the said port a certificate under his signature, of the quantity of corn, grain, meal, or flour, so declared to be shipped; and before any corn, grain, meal, or flour, shall be entered at any place in the United Kingdom, as being the produce of any British possession out of Europe, the master of the ship importing the same shall produce and deliver to the collector or other chief officer of customs of the place of importation a copy of such declaration, certified to be a true and accurate copy thereof under the hand of the collector or other chief officer of customs at the port of shipment before whom the same was made, together with the certificate, signed by the said collector or other chief officer of customs, of the quantity of corn so declared to be shipped; and such master shall also make and subscribe, before the collector or other chief officer of customs at the place of importation, a declaration in writing, that the several quantities of corn, grain, meal, or flour, on board such ship, and proposed to be entered under the authority of such declaration, are the same that were mentioned and referred to in the declaration and certificate produced by him, without any admixture or addition; and if any person shall, in any such declaration, wilfully and corruptly make any false statement respecting the place of which any such corn, grain, meal, or flour, was the produce, or respecting the identity of any such corn, grain, meal, or flour, such person shall forfeit and become liable to pay to His Majesty 100*l.*; and the corn, grain, meal, or flour, to such person belonging, on board such ship, shall also be forfeited. 9 G. 4, c. 60, § 4.

Malt or Ground Corn.—It shall not be lawful to import from parts beyond the seas into the United Kingdom, for consumption there, any malt; or to import, for consumption, into Great Britain, any corn ground except wheat meal, wheat flour, and oatmeal; or to import, for consumption, any corn ground into Ireland; and if any such article be imported contrary to the provisions aforesaid, the same shall be forfeited. § 5.

London Gazette.—The commissioners of customs shall, once in each calendar month, cause to be published in the London Gazette an account of the total quantity of each sort of the corn, grain, meal, and flour respectively, which

Corn, *continued, viz* :— £ s. d.

shall have been imported into the United Kingdom; and also an account of the total quantity of each sort of the corn, grain, meal, and flour respectively, upon which the duties of importation shall have been paid in the United Kingdom during the calendar month next preceding; together with an account of the total quantity of each sort of the said corn, grain, meal, and flour respectively remaining in warehouse at the end of such next preceding calendar month. § 6.

Duties of Foreign States.—If it be made to appear to His Majesty in council that any foreign state or power hath subjected British vessels, at any port within the dominions of such state or power, to any other or higher duties or charges whatever than are levied on national vessels at any such port, or hath subjected, at any such port, goods, the growth, produce, or manufacture of any of His Majesty's dominions, when imported from any of such dominions in British vessels, to any other or higher duties or charges whatever than are levied on such or the like goods, of whatever growth, produce, or manufacture, when so imported in national vessels; or hath subjected, at any place within the dominions of such foreign state or power, any article of the growth, produce, or manufacture of His Majesty's dominions, when imported from any of such dominions in British vessels or in national vessels, to any duties or charges which would not be payable on the like article being of the growth, produce, or manufacture of any other country, and imported from such other country in national vessels; or that any such foreign state or power hath granted any bounties, drawbacks, or allowances upon the exportation from any place within the dominions thereof of any articles the growth, produce, or manufacture of the dominions of any other foreign state or power, which hath not also been granted upon the exportation from such place of such or the like articles, being the growth, produce, or manufacture of His Majesty's dominions; then it shall be lawful for His Majesty, by any order, to be by him made, with the advice of his privy council, to prohibit the importation of all or of any sort of corn, grain, meal, or flour, from the dominions of any such foreign state or power; and it shall also be lawful for His Majesty from time to time, with the advice of his privy council, to revoke and to renew any such order, as there shall be occasion. § 7.

Cornelians. See Agates, p. 46.

Cotton, Manufactures of, 100*l.* value . . . 10 0 0

——— Articles of Manufactures of Cotton wholly or in part made up, not otherwise charged with duty, 100*l.* value . 20 0 0

Small quantities of wearing apparel of passengers, in use, are not charged with this duty. —Ed.

——— Wool, or Waste of Cotton Wool. See Wool.

By T. O., Feb. and April, 1819, and Aug. 1825, patterns and samples of Cotton, useful only as such, are *duty free*.

Cotton Warehoused.—It shall be lawful for the commissioners of customs to permit any stuffs or fabrics of silk, linen, cotton, or wool, or of any mixture of them with any other material, to be taken out of the warehouse to be cleaned, refreshed, dyed, stained, or calendered, or to be bleached or printed, without payment of duty of customs, under security, nevertheless, by their bond to their satisfaction, that such goods shall be returned to the warehouse within the time that they shall appoint. 3 and 4 W. 4, c. 57, § 35.

Cotton Manufactures.—That branch of industry which, in numerous ramifications and subdivisions, is comprehended under the name of the cotton manufacture, is of peculiar interest, both as exhibiting the powers of the human mind and of human skill, and as having enriched the community, and raised the condition of our lower orders to a degree of comfort to which their forefathers were wholly strangers. This manufacture, though probably introduced into England about the year 1600, and extensively carried on, as was then thought, in the neighbourhood of Manchester about the year 1641, according to Lewis Roberts's book, entitled "Treasure of Traffic," had not reached such a state in the year 1760 as to produce any cloth made of cotton alone. The art of spinning cotton of sufficient tenacity to be used

Cotton, *continued, viz.* :— £ *s. d.*

as warp was utterly unknown ; and that part of the fabric on the strength of which its utility to the wearer depends, was made of linen-yarn, cotton only being used for the weft or shoot. The introduction of the carding machine about 1762 was soon followed by several attempts to spin also by machinery ; but these seem to have been ineffectual till 1769, when Mr. (afterwards Sir Richard) Arkwright obtained his first patent for the spinning frame. It is not too much to assert, that as the use of the raw materials has increased a hundred-fold within the last seventy years, so in spite of all the economy in the application of labour to the manufacture, the demand for workmen has increased in far more than an equal proportion.—*Quarterly Review.*

The late Earl of Liverpool, in his speech in the House of Lords, June 30, 1825, said, "He reminded their lordships of the remarkable circumstance, that the British manufacturer could undersell the natives of India in their own market, though the price of labour was here 2*s.* 6*d.* a day, and in India only 2*d.*"

Mr. Baines, of Leeds, a relation of Mr. Baines, M. P., and proprietor of the "Leeds Mercury," has published an elaborate history of the cotton manufactures.—ED.

Cranberries, gal. 0 0 1

Newfoundland produces the best cranberries. They are used chiefly in pastry.—*Ed.*

Crape. See Silk.

Crayons, 100*l.* val. 40 0 0

Crayons are composed of coloured stones, earths, or other minerals pounded, and then reduced to a paste, by mixture with gum, glue, resin, soap, &c., and a little water.—*Ency. Metrop.*

Cream of Tartar, cwt. 0 2 0

Crystal, Rough, 100*l.* val. 20 0 0

——— Cut, or in any way manufactured, except Beads, 100*l.* val. 30 0 0

Crystals are hard, pellucid, and naturally colourless bodies. There are many various species of it produced in different parts of the globe.—*Hill.*

Cubebs, lb. 0 0 6

Cubebs have much of the appearance of common pepper, but each berry has a short stalk attached to it, whence the term Piper caudatum. Those which are large, heavy, plump, and of a fragrant odour, are to be preferred to the light, small, and inodorous. Their flavour is aromatic and bitter ; but they have not the biting pungency of common pepper.—*Brande.*

Cucumbers, Pickled. See Pickles.

——— Preserved in salt and water, 100*l.* val. . 20 0 0

Culm, ton 2 0 0

Culm is a variety of coal. It is found principally in Wales ; it is not easily kindled, but when once it is so it burns a long time, without flame or smoke ; it does not cake, and it leaves but few ashes.—*Ency. Metrop.*

Currants, cwt. 1 2 2

By 3 and 4 W. 4, c. 52, § 2, Currants, being the produce of Europe, shall not be imported into the United Kingdom *to be used therein*, except in British ships, or in ships of the country of which the goods are the produce, or in ships from which the goods are imported.

By 3 and 4 W. 4, c. 52, § 32, no abatement of duties shall be made on account of any damage received by Currants.

By C. O., April, 1816, Tare on Currants in casks to be, per cent. from Zante, 13; Leghorn, 10 ; Trieste, 10 ; with liberty to have an actual taring in case of dissatisfaction either of the merchant or officer.

By 4 and 5 W. 4, c. 89, Currants deposited in warehouses of *special security*, when taken out for home use, the duty shall be charged upon the quantity actually delivered.

By T. O., Nov. 29, 1836, on the delivery for home use of Currants, deposited in warehouses of *extra security*, fitted up in the proper manner, an allowance is to be made for the natural waste that may have arisen thereon in such warehouses, not exceeding 3 per cent. for the first 12 months on the quantities ascertained at the time of the first entry and landing the same; and for any term exceeding 12 months, an allowance not exceeding 4 per cent.

Currants are brought principally from Zante and Cephalonia. They are gathered off the bushes, and laid to dry in the sun, and so put up in large butts.—*Ency. Britan.*

Currants, *continued, viz.*— £ s. d.

The culture of the plant is one demanding a considerable outlay of capital; employing a great number of hands; and, above all, subject to many uncertainties. A blight, known by the name of 'brina,' occurring in the spring, frequently damages, and sometimes destroys a whole crop. At the time of the gathering, and when the fruit is drying, a single shower is fatal to the hopes and the care of the proprietor. Insurance against such accidents is unknown, perhaps impracticable.—*Letter from the Seat of the Ionian Government.*

D.

Damask. See Linen.

Dates, cwt. 0 10 0

Derelict. Foreign goods Derelict, Jetsam, Flotsam, Lagan, or Wreck, brought or coming into Great Britain or Ireland, are subject to the same duties and entitled to the same drawbacks as goods of the like kind regularly imported.

It shall be lawful for the commissioners of customs, or for the officers of customs acting under their directions, to inquire into and receive proof of the extent to which any such goods shall have been damaged, and to make such abatement of the duties as to them shall appear to bear a just proportion to the damage. 6 and 7 W. 4, c. 60, § 3.

Goods reported to the officers of customs as Jetsam, Flotsam, or Lagan, and not claimed within 12 months, to be condemned as droits of Admiralty. § 7.

As to duty on ships wrecked, see Ships in Part 2.

Derelict goods are those intentionally cast away or abandoned.—*Ed.*

It is observed, that in order to constitute a legal wreck the goods must come to land. If they continue at sea, the law distinguishes them by the barbarous and uncouth appellations of jetsam, floatsam, and lagan. Jetsam is where the goods are cast into the sea, and there sink and remain under water; floatsam is where they continue swimming on the surface of the waves; lagan is where they are sunk in the sea, but tied to a cork or buoy, in order to be found again.—*Blackstone.*

By C. O., February 4, 1834, goods salved from wreck may be forwarded in a coasting vessel to the port of original destination.

Diagrydium. See Scammony.

Diamonds . . . . . Free.

By 3 and 4 W. 4, c. 52, § 2, Diamonds may be landed in the United Kingdom without report, entry, or warrant.

Diamonds are found of various colours, black, blue, red, light yellow, &c., but the colourless variety, which is also of the most frequent occurrence, is the most esteemed; next to which are those containing the greatest depth of colour, as the black, blue, &c. Diamonds are met with in the Ghauts from Bengal to Cape Comorin; but are principally obtained in the tract between Golconda and Mazulipatam. They are also occasionally brought from Borneo and the district of Serra do Frio in Brazil. To ascertain whether any specimen is a true diamond or not, a fine file may be used; if the surface of the stone is in the least abraded, or scratched by its action, it is not a diamond.—*Joyce.*

Diaper. See Linen.

Dice, pair 1 6 2

Down, lb. 0 1 3

Down.—The fine feathers from the breasts of several birds, particularly of the duck kind. That of the eider-duck is the most valuable. These birds pluck it from their breasts and line their nests with it. That found in the nests is most valued, and termed Live Down; it is infinitely more elastic than that plucked from the dead bird, which is little esteemed in Iceland.—*Ency. Britan.*

Drawings. See Prints.

Drugs, not particularly enumerated or charged with duty in this or any other Act, cwt. 0 2 0

(6 and 7 Will. IV. c. 60)

E.

Earthenware, not otherwise enumerated, 100*l.* val. . 15 0 0

The ware has been provided in such gradations of quality as to suit every station, from the highest to the lowest. It is to be seen in every country, and almost in every house, throughout the whole extent of America, in many parts of Asia, and in most of the countries of Europe. At home it has superseded the less cleanly vessels of pewter and of wood, and by its cheapness has been brought within the means of our poorest housekeepers.—*Quarterly Rev.*

East India Goods. See East Indies, Part 10.

	£	s.	d.
Ebony, produce of or imported from any foreign country, ton (6 and 7 Will. IV. c. 60.)	0	10	0
——— produce of and imported from B. P., ton . .	0	3	0

Ebony is brought from the Indies, exceedingly hard and heavy, susceptible of a very fine polish, and on that account used in mosaic and inlaid works, toys, &c. There are divers kinds of ebony; the most usual among us are black, red, and green, all of them the product of the island of Madagascar, where the natives call them indifferently Hazon mainthi, q. d., black wood. The island of St. Maurice, belonging to the Dutch, likewise furnishes part of the ebonies used in Europe.—*Ency. Britan.*

Eggs, 120	0	0	10
Embroidery and Needlework, 100*l.* val. . . .	30	0	0

Wearing apparel of this sort, in reasonable quantities, is delivered *free of duty*; but large quantities of needlework, having been worn or not, and *new* worked caps, collars, pelerines, tippets, &c., are liable to this duty.—*Ed.*

Emeralds. See Jewels.

Enamel, lb.	0	7	2

There are two kinds of enamel—the opaque and the transparent. Transparent enamels are usually rendered opaque by adding putty, or the white oxide of tin, to them. The basis of all enamels is, therefore, a perfectly transparent and fusible glass.—*Ure.*

Essence, being Oil. See Essential Oil, in Oil.

——— of Spruce, 100*l.* val.	20	0	0
——— not otherwise enumerated, lb. . . .	0	4	6

Essence may be taken for the very being of any thing, whereby it is what it is. And thus the real, internal, but generally in substances unknown, constitution of things, wherein their discoverable qualities depend, may be called their essence. This is the proper original signification of the word, as is evident from the formation of it; *essentia* in its primary notation signifying properly *being*.—*Locke.*

French Perfumery.—The essential oils or essences obtained in the South of France, are those of roses, neroli, petit-grain, lavender, wild-thyme, thyme, and rosemary.—*Gill's Tech. Repos.*

Euphorbium, cwt.	0	6	0

The officinal euphorbium is a native of Africa, and the gum resin, as it is not quite properly called, is imported in the form of small hollow tears of an intolerably acrid flavour.—*Brande.*

Europe. Goods the produce of. See p. 2. See the names of the several Articles, in alphabetical order: see also Europe, Part IX.

Extract, viz.:—				
——— Cardamoms,				
——— Coculus Indicus,				
——— Grains, Guinea Grains	Extract or Preparation of,			
——— of Paradise,	100*l.* val. . .	75	0	0
——— Licorice,				
——— Nux Vomica,				
——— Opium,	Extract or Preparation of,			
——— Pepper, viz. Guinea,	100*l.* val. . .	25	0	0
——— Peruvian or Jesuits' Bark, Extract or Preparation of, lb		0	5	0
——— Quassia, Extract or Preparation of, 100*l.* val. .		50	0	0
——— Radix Rhatanicæ, Extract or Preparation of, lb. .		0	5	0
——— Vitriol, Extract or preparation of, 100*l.* val. .		25	0	0
——— Extract or Preparation of any article not being particularly enumerated, nor otherwise charged with duty, 100*l.* val.		20	0	0
OR, and in lieu of any of the above duties, at the option of the importer, lb.		0	10	0

Extract.—When decoction is carried to such a point as to afford a substance either solid or of the consistence of paste, this residual product is called an extract. When chemists speak of extract, they most commonly mean the product of aqueous decoction; but the earlier chemists frequently speak of spirituous extract.—*Ure.*

F.

Feathers for Beds, in beds or not, cwt. . . .	2	4	0

	£	*s.*	*d.*
Feathers, *continued, viz.* :—			
—— Ostrich, dressed, lb.	1	10	0
—— undressed, lb.	0	1	0
—— Paddy Bird, lb.	0	1	0
—— not otherwise enumerated :—			
—— dressed, 100*l.* val. . . .	20	0	0
—— undressed, 100*l.* val. . . .	10	0	0

Feathers make a considerable article in commerce, particularly those of the ostrich, heron, swan, peacock, goose, &c., for plumes, ornaments of the head, filling of beds, writing pens, &c. Eider down is imported from Denmark; the ducks that supply it being inhabitants of Hudson's Bay, Greenland, Iceland, and Norway. Hudson's Bay also furnishes very fine feathers, supposed to be of the goose kind. The down of the swan is brought from Dantzic. The same place also sends us great quantities of the feathers of the cock and hen. The best method of curing feathers is to lay them in a room, in an exposure to the sun; and when dried, to put them in bags, and beat them well with poles to get the dirt off.—*Ency. Britan.*

Figs, cwt.	0	15	0

By 3 and 4 Will. IV., c. 54, § 2. Figs, being the produce of Europe, shall not be imported into the United Kingdom *to be used therein*, except in British ships, or in ships of the country of which the goods are the produce, or in ships of the country from which the goods are imported.

By 3 and 4 Will. IV., c. 52, § 32, no abatement of duties shall be made on account of any damage received by figs.

By 4 and 5 Will. IV., c. 89, figs deposited in warehouses of *special security*, when taken out for home use, the duty shall be charged upon the quantity actually delivered.

By T. O., Nov. 29, 1836, on the delivery for home use of figs deposited in warehouses of *extra* security fitted up in the proper manner, an allowance is to be made for the natural waste that may have arisen thereon in such warehouses not exceeding three per cent. for the first twelve months on the quantities ascertained at the time of the first entry and landing the same, and for any term exceeding twelve months an allowance not exceeding four per cent.

The wild, as well as the cultivated kind, is supposed to have been originally brought from Asia, whence they have been spread over the southern parts of Europe, and are now to be met with in Languedoc, in Provence, in Spain, in Italy, &c.; not to mention those of England, which are merely raised for the table, and not cultivated, like those abroad, for commercial purposes. On the continent, and in the Levant, vast quantities of figs are dried in the sun, and form a considerable article of traffic.—*Wood's Zoographia.*

Of the fig there are thirty species or varieties cultivated in France, Spain, and Italy.—*Duppa.*

Fish, Eels, ship's lading	13	1	3
—— Lobsters	Free.		

By 3 and 4 Will. IV., c. 52, § 2, Lobsters fresh, however taken, or imported, may be landed in the United Kingdom without report, entry, or warrant.

—— Oysters, bushel	0	1	6
—— Stock Fish, 120	0	5	0
—— Sturgeon, keg, not more than five gallons . .	0	9	0
—— Turbots	Free.		

By 3 and 4 Will. IV., c. 52, § 2, Turbots fresh, however taken or imported, may be landed in the United Kingdom, without report, entry, or warrant.

—— Fresh, of British taking and imported in British vessels . . . . . Free.

Turtle—Of the different kinds of turtle one only affords good food; it is called the green turtle, because of its yielding the much celebrated "green fat." It is occasionally found of a very large size, being sometimes seven feet long; and it varies from 56 pounds to 800 pounds. The islands of the East and West Indies, and numberless other islands, abound in them; those along the coast of Cochin China are not only plentifully supplied with them, but they are of exquisite flavour. They form a considerable article of commerce between the West India Islands and Great Britain; and the ships engaged are provided with proper accommodation to permit their being brought over alive and in tolerable health. The turtle is a valuable addition to the live stock of a ship at sea; or the flesh may be salted and preserved a long time; in this state it is much used in the West Indies and America.—*Domestic Economy.* By MICHAEL DONOVAN, ESQ., *Professor of Chemistry.*

—— Cured, of British taking and curing, and imported in British vessels . . . . . Free.

As a relish for the breakfast-table the dried capelin of the coasts of Newfoundland and Labrador is become extensively used. The cod are taken by hooks, baited either with

Fish, *continued, viz.:*— £ s. d.

capelin or *herrings*. The latter is a kind of fish well known in Europe: but the capelin seems to be peculiar to the coasts of Newfoundland and Labrador. They are equally plentiful with the cod in those countries, and are, as a bait, essentially necessary towards obtaining the latter. These fish have been strangely overlooked by the most distinguished naturalists. The capelin is a small and delicate species of fish, greatly resembling the smelt.—*Ed.*

By 3 and 4 Will. IV., c. 52, § 2. Fresh fish of *British* taking and imported in British ships may be landed in the United Kingdom without report, entry, or warrant.

By 3 and 4 Will. IV., c. 52, § 44, Fresh fish of every kind, of *British* taking and imported in *British* ships, and fresh lobsters and turbots, however taken or in whatever ship imported, and cured fish of every kind, of *British* taking and curing, imported in *British* ships, shall be imported free of all duties, and shall not be deemed to be included in any charge of duty imposed by any Act hereafter to be made on the importation of goods generally: Provided always, that before any cured fish shall be entered free of duty as being of such taking and curing, the master of the ship importing the same shall make and subscribe a declaration before the collector or comptroller, that such fish was actually caught and taken in *British* ships, and cured by the crews of such ships, or by His Majesty's subjects.

Fish of *foreign* taking or curing, or in foreign vessels, except turbots and lobsters, stockfish, live eels, anchoveys, sturgeon, botargo, and caviare, prohibited to be imported for *home use* on pain of forfeiture, but may be warehoused for exportation only, except dried and salted fish, not being stockfish. 3 and 4 Will. IV., c. 52, § 58.

By T. L., Feb. 10, 1834, authority is given to continue the admission of Fish, &c, the produce of the Colonies, from Guernsey and Jersey; granted by the Order of March 2, 1826.

Fishing Nets, Old. See Rags.

Flasks. See Bottles.

Flax, and Tow or Codilla of Hemp or Flax, whether dressed or undressed, cwt. 0 0 1

By 3 and 4 Will. IV., c. 54, § 2, Flax being the produce of Europe shall not be imported into the United Kingdom *to be used therein*, except in *British* ships, or in ships of the country of which the goods are the produce, or in ships from which the goods are imported.

Flax in agriculture is the name of a plant cultivated equally for the bark or covering of its stalk and its seed; the former being used in making linen cloth, and the latter for oil, which is drawn from it by pressure, and for the refuse or cake.—*Rees.*

Flocks, cwt. 0 19 0

Cuttings of wool in a partial state of manufacture. They are used in the stuffing of mattresses, and latterly of beds. A finer sort is known in Gloucestershire by the name of Milpuff.—*Ed.*

Flotsam. See Derelict, p. 72.

Flour. See Corn, p. 68.

Flower Roots, 100*l.* val. 5 0 0

(6 and 7 Will. IV., c. 60.)

Roots are of many different kinds, which vary considerably in their nature. The peculiarities of structure and the direction in the stock parts of roots have led to several distinctions in regard to their kinds.—*Rees.*

Flowers, Artificial, not made of silk, 100*l.* val. . . 25 0 0

Paris is the first city in the world for artificial flowers. To such perfection has the art been brought, that more than once natural and artificial flowers have been placed together, and a gardener asked to view them at a little distance and point out the former; but he has been almost constantly deceived by the art of the imitator. The milliners and dealers in various fashionable articles having exerted their genius in the adjustment of artificial flowers, and brought them into general use, the makers of them having been obliged to fabricate them of materials of less value, that they may afford them cheaper; and thus paper and other common substances are substituted for silk.—*Journal des Dames et des Modes.*

Fossils, not otherwise enumerated, 100*l.* val. . . 20 0 0

——— Specimens of. See Specimens.

In this globe are many bodies, which, because we discover them by digging into the bowels of the earth, are called by one comman name, Fossils; under which are comprehended metals and minerals.—*Locke.*

Those bodies which will melt in the fire are called Minerals; the rest, Fossils.—*Pemberton.*

	£	s.	d.
Fowling-Pieces. See Baggage, p. 50.			
Frames, for Pictures, Prints, or Drawings, 100*l.* val. .	20	0	0
Frankincense. See Olibanum.			
Fruit, Raw, not otherwise enumerated, 100*l.* val. . .	5	0	0
Furs. See Skins.			
Fustic, ton	0	4	6
——— imported from B. P., ton	0	3	0

Fustic is procured from a tree of considerable magnitude, which grows in the West Indies. The wood is yellow, as its name imports, with orange veins. Ever since the discovery of America it has been used in dyeing, as appears from a paper in the Transactions of the Royal Society, of which Sir William Petty was the author. Its price is moderate, the colour it imparts is permanent, and it readily combines with indigo, which properties give it a claim to attention as a valuable ingredient in dyeing.—*Ency. Britan.*

G.

Galls, cwt.	0	2	0

The best galls are imported from Aleppo and Smyrna. Their taste is extremely astringent and somewhat bitter, their surface tubercular, and of a deep bluish-grey, or olive colour. Those which are light in weight and colour, and which instead of breaking dense and resinous are hollow and pulverulent, are of inferior quality.—*Brande.*

Gamboge, cwt.	0	4	0

Gamboge is a concreted vegetable juice, partly of a gummy, partly of a resinous nature. It is heavy, of a bright yellow colour, and scarcely any smell. It is brought from America, and from many parts of the East Indies, particularly from Cambaja, or Cambegia, whence it has its name.—*Hill.*

Garnets, lb.	0	10	0
——— Cut, lb.	1	10	0

The colour of the garnet varies from dark to light red or brown; the Syrian is considered the finest, and supposed to be the stone the ancients called the Carbuncle. It is always known by its peculiar colour, and better by its great specific gravity. The finest varieties come from India, and some good specimens have been received from Greenland.—*Mawe.*

Gauze of Thread, 100*l.* val.	30	0	0

Gauze, a very thin, slight, transparent kind of stuff, woven sometimes of silk, and sometimes only of thread. There are figured gauzes; some with flowers of gold and silver, on a silk ground; these last are chiefly brought from China.—*Ency. Britan.*

Gauze. See Silk.
Gelatine. See Glue.
Geldings. See Horses, p. 81.

Gentian, cwt.	0	4	0

Gentian is abundant in the Swiss and Austrian Alps, and in the mountainous forests of many parts of Germany, whence the roots are chiefly imported in contorted pieces of various sizes, covered with a brownish wrinkled epidermis. When broken, they exhibit a brown bark, surrounding an interior yellow and more fibrous part; they should be tough and flexible, and free from worms. The taste of gentian is purely and intensely bitter, accompanied by a slight sweetness, which in fine samples is very manifest on touching the tongue with the broken surface of the root.—*Brande.*

Gibraltar. Goods imported from, see p. 2. See the names of the several Articles in Alphabetical order, also Gibraltar, Part 9.

Ginger, cwt.	2	13	0
——— Preserved, produce of or imported from any Foreign country, lb.	0	0	6
(6 and 7 Will. IV., c. 60.)			
——— produce of, and imported from B. P., cwt. . .	0	11	0
——————— Preserved, lb.	0	0	1

Ginger is distinguished into two sorts, the black and the white; but the difference arises wholly from the mode of curing.—*Edwards.*

Ginger is extensively diffused through the Indian isles, and of pretty general use among the natives, who neglect the finer spices. The great and smaller varieties are cultivated, and the sub-varieties distinguished by their brown or white colours. The ginger of the Indian Archipelago is inferior in quality to that of Malabar or Bengal.—*Crawfurd.*

Ginger, Preserved.—By C. O., May 17, 1836, it is directed that the duties on Preserved Ginger be regulated as under mentioned, viz.:—

Consignments and Ships' Stores.

	£	s.	d.
In a ship reported from China and a British Possession in the East, the high duty	0	1	3

	£	s.	d.
Ginger, *continued, viz.*:—			
Except on declaration by the party that the article was taken on board at a British Possession, of which it is the produce, then the low duty .	0	0	1
Remaining Stores of Passengers.			
On a declaration that the article was taken on board at a British Possession	0	0	1
IF IMPORTED IN A SHIP FROM A BRITISH POSSESSION.			
Consignments and Ships' Stores.			
In China packages	0	1	3
But upon a declaration by the party that the article is the produce of a British Possession	0	0	1
Remaining Stores of Passengers.			
If imported from a British Possession where ginger, &c, is not grown; such as Sincapore, the Cape of Good Hope, and St. Helena, the high duty	0	1	3
Ginseng, cwt.	0	4	0

There are two species, both of which grow naturally in North America; one of them is believed to be the same with the Tartarian ginseng. The ginseng is one of the principal medicines of the Chinese and Tartars.—*Chambers.*

Glass. Crown Glass, or any kind of Window Glass, (not being Plate Glass or German Sheet Glass), cwt. .	8	6	8
—— German Sheet Glass, cwt. . . .	10	0	0
—— Plate Glass, superficial measure, viz.:—not containing more than 9 sq. feet, the sq. foot . . .	0	6	0
———— more than 9 sq. feet, and not more than 14 sq. feet, the sq. foot	0	8	0
———— more than 14 sq. feet, and not more than 36 sq. feet, the sq. foot	0	9	6
———— containing more than 36 sq. feet, the sq. foot .	0	11	0
—— Manufactures not otherwise enumerated, and Old Broken Glass fit only to be re-manufactured, 100*l.* val. .	20	0	0
and further, cwt.	4	0	0

By T. L., Dec 5, 1821, any glass in the dressing or medicine cases of travellers arriving from abroad, such glass being in actual use, may be passed over by the officers, upon their being satisfied upon oath, or otherwise, according to the rank of the party, that it was taken from this country, that it was of British manufacture, and that no drawback of the inland duties has been paid upon it.

By C. O., Nov. 7, 1829, small mirrors or glasses, hitherto entered as "toy mirrors," are in future to be entered and the duty paid, as "plate glass."

Glass Jars and similar articles used as Packages. See Bottles, page 55.

Glass, a transparent, brittle, factitious body, produced from sand melted in a strong fire with fixed alkaline salts, lead, slags, &c, till the whole becomes perfectly clear and fine. Crown glass, of which there are two kinds, distinguished by the places where they are wrought,—French glass, called also Normandy glass, and formerly Lorraine glass, because made in those Provinces. It is of a thinner kind than our crown glass; and when laid on a piece of white paper appears of a dirtyish-green colour.—German glass is of two kinds, the white and green; the first is of a whitish colour, but is subject to those small curved streaks observed in our Newcastle glass, though free from the spots and blemishes thereof. The green, besides its colour, is liable to the same streaks as the white; but both of them are straighter and less warped than our Newcastle glass.—Dutch glass is not much unlike our Newcastle glass, either in colour or price.—Phial glass is a kind between the flint-glass and the common bottle or green glass. The common bottle or green is formed of sand of any kind fluxed by the ashes of burnt wood, or of any other parts of vegetables.—Plate or mirror glass. The materials of which this glass is made are much the same as those of other works of glass.—*Ency. Britan.*

As to Achromatic Telescopes, see Telescopes.

Gloves, of Leather, viz.:—			
——— Habit Gloves, doz. pair	0	4	0
——— Men's Gloves, doz. pair	0	5	0
——— Women's Gloves or Mitts, doz. pair . .	0	7	0

Gloves of leather, unless in ships of seventy tons or upwards, and in packages containing one hundred dozen pairs of such gloves, prohibited to be imported on pain of forfeiture. 3 and 4 Will IV., c. 52, § 58.

By T. O., Dec. 3, 1830, woollen and linen gloves are to be charged with the duty by value as manufactures of cotton, woollen and linen. For such duty, see under the names of such manufactures.

Gloves having been worn. See Baggage, p. 50.

	£	s.	d.
Glue or Gelatine, cwt.	0	12	0

Glues are of different kinds, according to the various uses they are designed for, as the common glue, glove glue, and parchment glue; whereof the two last are more properly called size. The glue manufactured in Europe is of different kinds; but that which is made in England is esteemed the best.—*Ency. Britan.*

Gelatine from Bones.—The apparatus employed at the hospital of St. Louis, for extracting the gelatine from bones has been in full activity since October, 1829; in about three years and three months it has wrought night and day without interruption, and has supplied 1,059,701 rations of gelatinous solution, and 2,192 kilogrammes (4,384 lb.) grease. More than 29,000 persons in the course of that time have been supplied at the hospital of St. Louis with upwards of a million of rations of gelatine. The sick, labourers, and poor, are perfectly satisfied with the regimen, and would not revert, without complaint and opposition, to the ordinary mode of living.—*Repertory of Patents.*

—— Clippings or Waste of any kind fit only for making Glue, 100*l.* val. (See Hides.)	1	0	0
Grains, Guinea Grains, lb.	0	2	0

——— Extract or preparation of. See Grains, in Extract, page 73.

By 4 and 5 Will IV., c. 89, § 5, no abatement of the duties shall be made on account of any damage received by Guinea grains.

——— of Paradise, lb.	0	2	0

——— Extract or Preparation of. See Grains, in Extract, page 73.

Guinea Grains.—The seed of a plant produced in the East Indies and Guinea. They are somewhat like pepper, and applied to similar purposes.—*Ed.*

Granilla, lb.	0	0	2

The inferior parts of cochineal.—*Ed.*

Grapes, 100*l.* val.	5	0	0

The fruit of the vine. The varieties of the vine are very numerous. Don Simon de Roxas Clemente, to whom we are indebted for the most scientific work on the subject, enumerates about two hundred and fifty varieties, as cultivated in the kingdom of Andalusia alone. One of the richest Malaga wines is furnished by a grape that is said to have originally come from the banks of the Rhine.—*Henderson.*

Grease, cwt.	0	1	8

Bears'.—The quantity of oil drawn from a single bear is considerable. The flesh and fat are boiled together in a caldron, and the oil is easily separated. This oil is equally good, and answers the same purposes, as the best olive oil. Beneath we find a lard as white, but a little softer, than hog's lard. It serves for culinary purposes, and has no bad taste or smell. Their grease is like suet; and, after being well melted, it becomes as clear as whale oil. It is generally burnt in lamps, and has not so bad a smell as fish oil. Our sailors sell it for whale oil.—*Buffon.*

Greaves, for Dogs, cwt.	0	2	0
Guinea Wood, ton	0	5	0
Gum, Animi, Copal, Arabic, Senegal, Tragacanth, Lac Dye, Shellac, Storax, Assafœtida, Ammoniacum, Kino, Guiacum, and other Gum not otherwise charged, cwt. .	0	6	0

Ammoniacum.—A gum resin, supposed, but upon very doubtful evidence, to be the produce of a species of Heracleum, called by Willdenow, Heracleum gummiferum, a native of Africa and of the East Indies, whence the finest is imported into Europe, either in separate drops, or in cakes and masses, which appear to consist of the tears agglutinated. That which is decidedly guttiform, of a clean and deep buff colour externally, paler within, and free from impurities, is most esteemed. Ammoniacum has little smell, but its taste is bitter, nauseous, and somewhat pungent. The powdered ammoniacum should be packed up in small oblong parcels, as it will afterwards again agglutinate.—*Brande.*

Animi, improperly called Gum Animi, is a resinous substance imported from New Spain and the Brazils. There are two kinds, distinguished by the names of Oriental and Occidental. The former is dry, and of an uncertain colour, some specimens being greenish, some reddish, and some of the brown colour of myrrh. The latter is in yellowish-white, transparent, somewhat unctuous tears, and partly in larger masses, brittle, of a light pleasant taste, easily melting in the fire, and burning with an agreeable smell.—*Ure.*

Gum Acaciæ, or, as it is vulgarly called, Gum Arabic, is a spontaneous exudation from the bark of the Acacia vera, a native of Africa. This gum is imported, packed in casks, from Barbary and Morocco, in drops or tears, and in small fragments, of a pale straw colour, and more or less transparent or translucent. It is frequently mixed with what is known in the trade under the name of Gum Senegal, also an African product, and probably indiscriminately collected from several trees.—*Brande.*

Gunpowder, cwt.	3	0	0

	£	s.	d.
Gunpowder, *continued, viz.* :—			

Gunpowder, except by *licence* from His Majesty, such licence to be granted for furnishing His Majesty's stores only, prohibited to be imported on pain of forfeiture. 3 and 4 Will. IV., c. 52, § 58.

This well known powder is composed of 75 parts, by weight, of nitre, 16 of charcoal, and 9 of sulphur, intimately blended together by long pounding in wooden mortars, with a small quantity of water. This proportion of the materials is the most effectual; but the variations of strength in different samples of gunpowder are generally occasioned by the more or less intimate division and mixture of the parts.—*Ure.*

Guns, brought by Passengers. See Baggage, p. 50.			
Gypsum, the ton	1	11	8
——— produce of, and imported from B. P., ton .	0	1	3

The name of a class of fossils: the plaster stone; white lime; a kind of plaster.—*Johnson.*

Sulphated lime, or lime combined with sulphuric acid, is commonly called gypsum, or plaster-stone when mixed with carbonated lime. When crystallized it is called selenite. This stone was used by the ancients instead of glass for windows.—*Malte-Brun.*

H.

Hair. Camel's Hair or Wool, lb.	0	0	1
——— the produce of and imported from B. P. . .		Free.	
——— Cow, Ox, Bull, or Elk Hair, cwt. . . .	0	0	6
——— Goat's Hair. See Wool.			
——— Horse Hair, cwt.	0	0	6
——— Human Hair, lb.	0	1	0
——— not otherwise enumerated, 100*l.* val. . .	5	0	0
——— Manufactures of Hair or Goats' Wool, or of Hair or Goats' Wool and any other material, and articles of such manufacture wholly or in part made up, not particularly enumerated, or otherwise charged with duty, 100*l.* val. .	30	0	0

Human hair makes a very considerable article in commerce, especially since the mode of perukes has obtained. The hair of the growth of the northern countries, as England, &c., is valued much beyond that of the more southern ones, as Italy, Spain, the south parts of France, &c. Its length should be about 25 inches; the more it falls short of this the less value it bears. Hair is also used in various other arts and manufactures. In particular, the hair of beavers, hares, conies, &c., is the principal matter whereof hats are made.—*Ency. Britan.*

Horse-hair is used in a variety of manufactures, such as stuffing the cushions of chairs and other articles by the upholsterer.—*Ed.*

India shawls are distinguished from French shawls by the circumstance of their not becoming crumpled in consequence of being pressed. M. Rey attributes this quality to the nature of the substance of which they are manufactured. He imagines this substance to be the wool of sheep, and not goat-hair. Among the tribes of Turkish origin which inhabit the central parts of Asia, the animal whose hair is employed in the manufacture of shawls bears the name of Thibet Goat. The goat of Thibet has been introduced into France for the purpose of producing the fine hair which has been believed to be employed in the manufacture of the rich shawls of India.—*Bulletin des Sciences Agricoles,* and *Quarterly Journal of Agriculture.*

Hams, cwt.	1	8	0

By 4 and 5 Will. IV., c. 89, hams deposited in warehouses of *special security*, when taken out for home use, the duty shall be charged upon the quantity actually delivered.

By T. O., 29 Nov. 1836, on the delivery for home use of hams deposited in warehouses of *extra* security fitted up in the proper manner, an allowance is to be made for the natural waste that may have arisen thereon in such warehouses, not exceeding 3 per cent. for the first twelve months, on the quantities ascertained at the time of the first entry and landing the same; and for any term exceeding twelve months, an allowance not exceeding 4 per cent.

Harp Strings, or Lute Strings, silvered, 100*l.* val. . .	20	0	0
Hats or Bonnets, viz. :—			
—— Bast, Chip, Cane, or Horse-hair Hats or Bonnets, each hat or bonnet not ex. 22 inches in diameter, doz. .	1	0	0
—— each hat or bonnet ex. 22 inches in diameter, doz. .	2	0	0
—— Straw Hats or Bonnets, each hat or bonnet not ex. 22 inches in diameter, doz.	3	8	0
—— each hat or bonnet ex. 22 inches in diameter, doz. .	6	16	0
—— made of or mixed with felt, hair, wool, or beaver, the hat	0	10	6

Hats or Bonnets, *continued, viz.* :—	£	s.	d.
—— See Silk.			

The finest, and those most valued, are made of pure hair of an amphibious animal, called the castor or beaver, frequent in Canada, and other provinces of North America. Hats are also made for women's wear, not only of the above stuffs, but of chips, straw, or cane, by plaiting, and sewing the plaits together: beginning with the centre of the crown, and working round till the whole is finished. Hats for the same purpose are also woven and made of horse hair, silk, &c.—*Ency. Britan.*

Hay, the load of 36 trusses, each truss 56 lb. . .	1	4	0
Heath for brushes, cwt.	0	9	2
Helebore, lb.	0	0	1

: The root of a plant formerly used in medicine, but now nearly discarded from practice, in consequence of the violence of its operation.—*Ure.*

Hemp, Dressed, cwt.	4	15	0
——— Rough or Undressed, or any other vegetable substance of the nature and quality of undressed hemp and applicable to the same purposes, cwt. . . .	0	0	1

By 3 and Will. IV., c. 54, § 2, Hemp being the produce of Europe shall not be imported into the United Kingdom, *to be used therein*, except in British ships, or in ships of the country of which the goods are the produce, or in ships from which the goods are imported.

Only the coarser kinds of hemp are employed in making cordage, the better sorts being used for linen, which, though it can never be made so fine as that from flax, is yet incomparably stronger, and equally susceptible of bleaching both in the old and new way. Cloths made of hemp have also this property, that their colour improves by wearing, while that of linen decays. English hemp is much superior in strength to that which grows in any other country. Next to it is the Russian, from which sacking is usually made, as it is sometimes also from the offal of the English kind; but none of the Suffolk hemp is ever made into cordage, on account of its fineness. Russia sheeting is imported into England merely on account of its strength, but is much coarser at the price than any other foreign linen.—*Ency. Britan.*

Hides, Horse, Mare, Gelding, Buffalo, Bull, Cow, or Ox Hides, viz.:—			
——— not tanned, tawed, curried, or in any way dressed, viz.:—			
——— Dry, cwt.	0	4	8
——— Wet, cwt.	0	2	4
——— the produce of and imported from the West Coast of Africa, each hide not ex. 14 lb., the cwt. . .	0	2	4
——— the produce of, and imported from B. P., viz.:—			
——— Dry, cwt.	0	2	4
——— Wet, cwt.	0	1	2

By T. L., Jan. 23, 1835, "Sea-Cow Hides," Elephant Hides, and "Eland or large Deer Hides" imported from the Cape of Good Hope, may be admitted to entry upon the same terms or rates as those appertaining to Ox and Cow Hides, on condition of Bond being given in the usual manner to pay the higher duties if it should not be the pleasure of Parliament to sanction the proposed reduction of duty.

——— tanned and not otherwise dressed, lb. . .	0	0	6
——— tanned and not otherwise dressed, the produce of and imported from B. P., lb.	0	0	3
——— cut or trimmed, lb.	0	0	9
——— the produce of and imported from B. P., lb. .	0	0	4½
——— and pieces of such hides, tawed, curried, or in any way dressed, lb.	0	0	9
——— the produce of and imported from B. P., lb. .	0	0	4½
——— cut or trimmed, lb.	0	1	2
——— the produce of and imported from B. P., lb. .	0	0	7
——— Tails. See Tails.			

Buffalo.—By C. O., July 2, 1836, Manilla and Sincapore buffalo hides, which will not bear so high a duty as 4*s.* 8*d.* the cwt., are allowed to be reduced in bond into waste or clippings, fit only to make glue, at the expense of the parties, and afterwards delivered on payment of the duty of 1*l.* per cent. charged on buffalo hides when imported in strips. See Glue, p. 78.

——— Losh Hides, lb.	0	1	8

	£	s.	d.
Hides, *continued, viz.:*—			
——— Muscovy or Russia Hides, tanned, coloured, shaved or otherwise dressed, hide	0	5	0
——— pieces tanned, coloured, shaved, or otherwise dressed, lb.	0	2	6
——— Hides, or Pieces of Hides, raw or undressed, not particularly enumerated, nor otherwise charged with duty, imported from B. P. in America, 100*l.* val. . .	5	17	6
——— Hides, or Pieces of Hides, raw or undressed, not particularly enumerated, nor otherwise charged with duty, 100*l.* val.	20	0	0
——— Hides, or Pieces of Hides, tanned, tawed, curried, or in any way dressed, not particularly enumerated, nor otherwise charged with duty, 100*l.* val. . . .	30	0	0

Hides or any other part of cattle or beasts, His Majesty may, by order in council, prohibit, in order to prevent any contagious distemper. 3 and 4 Will. IV., c. 52, § 58.

Hides, the skins of beasts; but the word is particularly applied to those of large cattle, as bullocks, cows, horses, &c. Hides are either raw or green, just as taken off the carcase; salted or seasoned with salt, alum and saltpetre, to prevent their spoiling; or curried and tanned.—*Ency. Britan.*

Hones, 100	1	3	0
Honey, cwt.	0	15	0
——— produce of and imported from B. P., cwt. . .	0	5	0

F. Lamberti asserts, that the best honey in the world is produced in Pontus, and that its superiority is attributable to the great quantity of balm growing there. In this quarter of the world, the Narbonne Honey is regarded as the finest, owing to the rosemary which abounds in the neighbourhood of Narbonne.—*Bevan.*

At Chinama, in Madeira, Don Antonio first let us taste the honey which the bees upon the Peak prepare from the retama. The honey is taken from them twice every summer, always in great abundance, and neither Hymettus nor Chamouny have ever produced any thing equal to it;—it is so pure and transparent, and the taste so aromatic and delicious. Whoever, indeed, would import this bush to the bees of Europe, would deserve as well of his countrymen, as he who introduced the vine and fruit-trees.—*Baron Von Buch.*

Hoofs of Cattle, 100*l.* val.	1	0	0

Hoofs, or any other part of cattle or beasts, His Majesty may, by order in council, prohibit the importation of, in order to prevent any contagious distemper. 3 and 4 Will. IV., c. 52, § 58.

Hoops, Iron, cwt.	1	3	9
——— Wood, not exceeding 6 inches in length, 1000 .	0	5	0
——— ——— ex. 6 feet and not ex. 9 feet in length, 1000 .	0	7	6
——— ——— ex. 9 feet and not ex. 12 feet in length, 1000 .	0	10	0
——— ——— ex. 12 feet and not ex. 15 feet in length, 1000	0	12	6
——— ——— ex. 15 feet in length, 1000 . . .	0	15	0
Hops, cwt.	8	11	0

By 3 and 4 Will. IV., c. 52, § 33, Hops shall not be re-imported into the United Kingdom for *home use*, upon the ground that the same had been legally exported from thence; but the same shall be deemed to be foreign goods, whether originally such or not, and shall also be deemed to be imported for the first time into the United Kingdom.

Horns and Horn Tips, ton	0	1	0
(6 and 7 Will. IV., c. 60.)			
——— Pieces of Horns, not otherwise charged with duty, cwt.	0	2	4

See the foregoing. Query. Are Horns or Horn Tips, *Pieces* of Horns?—*Ed.*

His Majesty may, by order in council, prohibit the importation of horns, in order to prevent any contagious distemper. 3 and 4 Will. IV., c. 52, § 58.

Horns make a considerable article in the arts and manufactures. Bullocks' horns, softened by the fire, serve to make lanterns, combs, knives, ink-horns, tobacco-boxes, &c.—*Ency. Brit.*

Horses, Mares, or Geldings, each	1	0	0

By T. O., July 30, 1835, horses in steam vessels may be immediately landed, upon a deposit being made or security given, and the proper customs regulations being afterwards duly complied with.

Horses, *continued, viz.*:— £ s. d.

The Barb.—The Barb, from Barbary, and particularly from Morocco and Fez, and the interior of Tripoli; and remarkable for his fine and graceful action. The Barb is decidedly superior to the Arab in form, but has not his spirit, nor speed, nor countenance.

The Dongola Horse.—The kingdom of Dongola, and the neighbouring districts lying between Egypt and Abyssinia, contain a horse not at all like any other oriental. The Dongola horses stand full sixteen hands high, but the length of the body, from the shoulders to the quarter, is considerably less. One of these horses was sold in 1816, at Grand Cairo, for a sum equivalent to 1000*l.*

The Arabian.—There are said to be three breeds or varieties of Arabian horses. The Arabian horse would not be acknowledged by every judge to possess a perfect form; his head, however, is inimitable.

The East India Horse.—The Toorky, originally from a Toorkoman and a Persian, beautiful in his form, graceful in his action, and docile in his temper.

The Chinese Horse.—This breed is small, weak, ill-formed, without spirit, and altogether undeserving of notice.

The Persian Horse.—The Persian horses never exceed fourteen or fourteen hands and a half high, yet certainly in the whole are taller than the Arabs. Those of the desert and country about Hillah run very small, but are full of bone, and of good speed.

The Toorkoman Horse.—Turkistan is that part of South Tartary, north-east of the Caspian Sea, and has been celebrated from very early times for producing a pure and valuable breed of horses; they are called Toorkomans. They are large, standing from fifteen to sixteen hands high; swift, and inexhaustible under fatigue.

The Tartar and Calmuck Horse.—The horses of the other parts of Tartary, comprehending the immense plains of Central Asia, and a considerable part of European Russia, are little removed from a wild state; they are small and badly made; but capable of supporting the longest and most rapid journey on the scantiest fare.

The Turkish Horse.—The Turkish horses are descended principally from the Arab, crossed by the Persian and certain other bloods. The Byerley and the Helmsley Turk are names familiar to every one conversant with horses, and connected with our best blood.

The German Horse.—The German horses are generally large, heavy, and slow.

The Swedish, Finland, and Norwegian Horse.—Of the Swedish horses, Clarke, in his "Scandinavia," says, that they are small, but beautiful, and remarkable for their speed and spirit. Those of Finland he describes as yet smaller, not more than twelve hands high, beautifully formed, and very fleet.

The Iceland Horse.—There are numerous troops of horses in this cold and inhospitable country. They are very small, strong, and swift. There are thousands of them in the mountains which never enter a stable.

The Flemish and Dutch Horse.—The Flemish and Dutch horses are large, and strongly and beautifully formed. We are indebted to them for some of the best blood of our draught-horses, and we still have frequent recourse to them for keeping up and improving the breed.

The French Horse.—France contains, like England, numerous breeds of horses, and considerable attention has lately been paid to their improvement; but they are far inferior to ours in beauty, fleetness, and strength.

The Spanish Horse.—Spain was early celebrated for her breed of horses. The Andalusian charger and the Spanish jennet are familiar to all readers of romance. The Spanish horse of the present day is not much unlike the Yorkshire half-bred; perhaps with flatter legs and better feet, but far inferior figure.

The Italian Horse.—The Italian horses were once in high repute, particularly the Neapolitans; but they have sadly degenerated. A few of the Neapolitan horses, from their superior size and stateliness, are well adapted for the carriage.

The American Horse.—In the extensive territory and varied climate of the United States, several breeds of horses are found.

The Canadian is found principally in Canada, and the Northern States. He is supposed to be of French descent, and many of the celebrated American trotters are of this breed.

The Conestoga Horse is found in Pennsylvania and the Middle States; sometimes rising seventeen hands, used principally for the carriage; but when not too high, and with sufficient substance, useful for hunting and the saddle.

The English Horse, with a good deal of blood, prevails in Virginia and Kentucky; and is found, to a greater or less degree, in all the states.—*Library of Useful Knowledge—Farmer's Series.*

Hungary Water. See Spirits.

I. & J.

Jalap, lb. 0 0 6

By 4 and 5 Will. IV., c. 89, § 5, no abatement of the duties shall be made on account of any damage received by jalap.

This species of convolvulus is named from Xalappa, a city of Mexico. The root, which, when fresh, abounds in a milky juice, is imported in irregular globular pieces, and their sections and slices; it should be dense, and of a resinous fracture, exhibiting a brownish-grey interior, and a concentric arrangement of its layers. Its odour, especially when in powder, is very characteristic; its taste exceedingly nauseous, accompanied by a sweetish bitterness. Those pieces which are light, spongy, pale-coloured, worm-eaten, and inodorous, should be rejected, as either injured or spurious.—*Brande.*

Japanned or Lacquered Ware, 100*l.* val. . . 20 0 0

Jean Boots and Shoes. See Boots, p. 50.

	£	s.	d.
Jet, lb.	0	0	2

Jet, a black inflammable substance of the bituminous kind, harder than asphaltum, and susceptible of a good polish. Great quantities of it have been dug up in the Pyrenean mountains; also near Batalka, a small town of Portugal, and in Gallicia in Spain. It is found also in Ireland, Sweden, Prussia, Germany, and Italy. It is used in making small boxes, buttons, bracelets, mourning jewels, &c. Sometimes also it is employed in conjunction with proper oils in making varnishes. When mixed with lime in powder, it is said to make very hard and durable cement.—*Ency. Britan.*

Jetsam. See Derelict, p. 72.

Jewels, Emeralds, Rubies, and all other Precious Stones, except Diamonds, viz.

——— Set, 100*l.* val.	20	0	0
——— not set, 100*l.*	10	0	0

Gems, or *Precious Stones*, are sometimes found of regular shapes and with a natural polish, and sometimes of irregular shapes and with a rough coat. The first sort may be considered as of the pebble kind, and are said to be found near the beds of rivers, after great rains; the others are found in mines, and in the clefts of rocks. The gems of the first sort were what the ancients most usually engraved upon. These are commonly called *Intaglios*. The following is a general list of what are usually called *Precious Stones*;—the beryl, red, yellow, or white; emerald, green; jacinth, of a deep tawny red; chrysolite, of a light grass-green; crystal, or Oriental pebble, of a silvery white; garnet, of a deep-red claret colour; amethyst, purple; diamond, white; ruby, red or crimson-coloured; emerald, of a deep green; aqua marina, of a bluish sea-green, like sea-water; topaz, of a ripe citron yellow; sapphire, of a deep sky blue, or of a silver white; cornelian, red or white; opal, white and changeable; vermilion-stone, more tawny than the jacinth. All these stones are more or less transparent. The following are all opaque:—the cat's-eye, brown; red jasper, called also *thick cornelian*, of the colour of red ochre; jet, black; agates of various sorts; blood-stone, green, veined or spotted with red and white; onyx, consisting of different parallel strata, mostly white and black; sardonyx, of several shades of brown and white; agate onyx, of two or more strata of white, either opaque or transparent; alabaster, different strata of white and yellow, like the agate-onyx, but all opaque; toad's-eye, black; turquoise, of a yellowish blue, inclining to green; lapis-lazuli, of a fine deep blue. Of most of the species before mentioned, there are some of an inferior class and beauty. These are commonly called, by jewellers, *Occidental Stones*. They are mostly the produce of Europe, and found in mines or stone quarries; and are so named in opposition to those of a higher class, which are always accounted Oriental, and supposed to be produced only in the East.—*Parkington's Cyclop.*

Emerald.—The ladies of Bogota are adorned with emeralds of a peculiarly fine green, and without flaws, which is rare in these stones, and makes them very valuable. These emeralds are all from the mines of Moussa; where some of the largest in the world have been found are now in the possession of the King of Spain.—*Mawe.*

Ruby and Sapphire.—The celebrated sapphire and ruby mines, which have always afforded, and still continue to afford, the finest gems of this description in the world, are about five days' journey from Ava, in the direction E. S. E. Sapphires and rubies form a considerable article in the exports of the Chinese.—*Embassy to Ava.*

Amethyst.—This interesting gem appears to unite the blue of the sapphire with the red of the ruby, so nicely blended as to produce the most perfect violet colour. The oriental amethyst is extremely scarce, and I have rarely seen one offered for sale, unless very small and inferior in colour.—*Mawe.*

Topaz.—This is of a light yellow or straw colour, and when pure possesses great beauty. It occurs in the same localities with the preceding, is less common than the sapphire, but not so rare or valuable as the ruby or amethyst.—*Mawe.*

India Rubbers. See Caoutchouc, p. 58.

Indigo, lb.	0	0	4
——— produce of and imported from B. P., lb.	0	0	3

Indigo is a dyeing drug procured from many different species of plants, belonging to Tournefort's natural family of leguminous, included for the most part in the genus called Indigofera by Linnæus. It constitutes the most valuable article of export and remittance from Hindostan. A very considerable quantity of indigo is also imported into Europe from America and Egypt. It is not long since the Caraca and Guatimala indigo held a much higher character, and commanded a much better price than that of India; but the improvements due to the intelligence of our planters in the East have, within these few years, enabled them to prepare an article very superior to the finest American.—*Dr. Ure in Brande's Quarterly Journal of Science.*

Ink, for Printers, cwt.	0	10	0
Inkle, Unwrought, lb.	0	0	10
———Wrought, lb.	0	5	2

A kind of narrow fillet, a tape.—*Dr. Johnson.*

Instruments, Professional, brought by Passengers. See Baggage, p. 50.

Ipecacuanha. See Radix Ipecacuanhæ.

IRON, in Bars, or Unwrought, the ton	1	10	0

	£	s.	d.
Iron, *continued, viz.:*—			
—— the produce of and imported from any B. P., ton .	0	2	6
—— Slit or Hammered into Rods, and Iron drawn or hammered less than ¾ inch square, cwt. . . .	0	5	0
—— Cast, 100*l.* val.	10	0	0
—— Hoops. See Hoops, p. 81.			
—— Old Broken and Old Cast Iron, ton . .	0	12	0
—— Ore, ton	0	5	9
—— Pig Iron, ton	0	10	0
——the produce of and imported from B. P., ton .	0	1	3
—— Chromate of Iron, ton	0	5	0
——Wrought, not otherwise enumerated, 100*l.* val. .	20	0	0

Iron, in some shape or other, is very generally distributed through most parts of the world; and its ores, of which there are several varieties, are in general combinations of iron with more or less oxygen, or with sulphur. The best iron, for many purposes, comes from Norway and Sweden, but the largest quantity is raised in England and Wales. Iron is a metal so well known in consequence of its indispensable necessity, as to require but little attempt at the enumeration of its uses. Its alloys with carbon or charcoal are three in number, viz,: steel, cast-iron, and plumbago, commonly called black lead. In combination with acids, it forms salts, much used in dyeing, ink-making, calico-printing, &c. It is also frequently used in medicine as a tonic. It is the colouring matter of several ochres used in painting, the basis of the fine pigment, called Prussian Blue, and, as a metal, it is valuable wherever sharpness of edge, firmness of texture, durability and cheapness, are requisite.—*Joyce.*

Isinglass, cwt.	2	7	6
———— produce of, and imported from B. P., cwt. .	0	15	10

Isinglass is made from certain fish found in the Danube, and the rivers of Muscovy. Isinglass boiled in milk forms a mild nutritious jelly, and is thus sometimes employed medicinally. This, when flavoured by the art of the cook, is the blanc-manger of our tables.—*Ure.*

Isle of Man.

Goods from the Isle of Man, except such as be of the growth, produce, or manufacture thereof, prohibited to be imported into the United Kingdom, on pain of forfeiture. 3 and 4 Will. IV., c. 52, § 58.—See Isle of Man, Part 9.

Corn from the Isle of Man. See also Isle of Man, Part 9.

Juice of Lemons, Limes, and Oranges, gal. . .	0	0	0½

By C. O., April 23, 1835, Juice of Lemons, whether concentrated or raw, is chargeable only with the duty of one halfpenny per gallon.

These articles are used in medicine and cookery. Lime juice is imported principally from the West Indies.—*Ed.*

Junk, old. See Rags, old.

K.

Kelp. See Alkali, p. 46.

L.

Lac, Stick Lac, cwt.	0	1	0
Lace, Thread Lace, 100*l.*	30	0	0
—— See Silk.			

There are several towns in England, and particularly in Buckinghamshire, that carry on the manufacture of lace: but vast quantities of the finest lace have been imported from Flanders and France.—*Ency. Britan.*

Lacquered Ware. See Japanned Ware.

Lagan. See Derelict, p. 72.

Lamb.

Prohibited to be imported for home use on pain of forfeiture, but may be warehoused for exportation only. 3 and 4 Will. IV., c. 52, § 58, 59, 60.

Lamp Black, cwt.	1	0	0

The finest lamp black is produced by collecting the smoke from a lamp with a long wick, which supplies more oil than can be perfectly consumed.—*Ure.*

Lapis Calaminaris, cwt.	0	1	0

Several chemical varieties of ores of zinc are known under the name of Calamine, or Lapis calaminaris. That which we find in commerce is usually buff-coloured or reddish grey fragments, of an earthy aspect.—*Brande.*

	£	s.	d.
Lard, cwt.	0	8	0
Latten, cwt.	0	4	0
—— Shaven, cwt.	0	6	0

Latten denotes iron plates tinned over, of which tea-canisters are made.—*Ed.*

Lavender Flowers, lb.	0	0	10

These are rather to be regarded as a perfume than a medicine. In point of fragrance none of the foreign oil of lavender comes into competition with that distilled in England; and the plant is very abundantly cultivated in the vicinity of London for that purpose.—*Brande.*

Lead, Black, cwt.	0	4	0
—— Chromate of Lead, lb.	0	2	0
—— Ore, ton	1	5	0
—— Pig, ton	2	0	0
—— Red, cwt.	0	6	0
—— White, cwt.	0	7	0

This mineral, which is not very common, is found chiefly in primitive mountains. It is met with in Spain, France, Bavaria, and Hungary. Graphite or black lead is employed for making pencils. The coarser parts are employed in making crucibles. It is also employed for covering cast iron, such as grates, to defend them from rust; and, on account of its unctuous property, it is applied to those parts of machines which are subject to friction, for the purpose of diminishing it.—*Ency. Britan.*

An alkaline chromate, mixed with the solution of nitrate of lead, forms a precipitate in the state of red powder, which is chromate of lead.—*Ency. Britan.*

The ores of lead are very numerous, the metal being mineralized by sulphur, oxygen, molybdic, chromic, arsenic, carbonic, and muriatic acids. Lead is also found combined with other metals in the reguline state, as well as with earths, and metallic oxides. The ores of lead are found in Saxony, France, England, and some other parts of Europe. Lead is a metal of much importance, as from its durability it is extensively used in the construction of water-pipes, as a covering for flat surfaces or tops of buildings, &c. &c. Its salts, which are poisonous, are used in medicine to form sedative external applications, and frequently not a little by the disreputable wine-merchant, to stop the process of acetous fermentation. The oxide of lead enters into the composition of white glass, which it renders clear and more fusible; it is also used in glazing common earthen vessels; hence the reason that pickles kept in common red pans become poisonous. Lead with tin, and a small quantity of some of the other metals, forms pewter; with antimony it forms the alloy of which printing types are made.—*Joyce.*

Pig lead is merely the state of lead after its first process towards manufacture.—*Ed.*

If oxide of lead be reduced to a fine powder, and exposed to a strong heat in a furnace for about fifty or sixty hours, it is converted into a red powder, which is well known by the name of minium, or red lead.—*Ency. Britan.*

Ceruse, or white lead, which is employed as a paint, is a carbonate of lead. It is prepared by exposing thin plates of lead to the vapour of vinegar.—*Ency. Britan.*

A curious document connected with the working of the lead mines in Spain (in the kingdom of Granada) has been forwarded to a mercantile house in the city by a correspondent at Madrid. The managers of those mines, in consequence of the non-remunerating price which the commodity bears in the market, have determined on taking measures to diminish the quantity produced, and have consequently put a total stop to the working of those mines under their control, whether productive or unproductive, until the article is as much sought after as it used to be in former years. They have also closed the magazines in which the lead already worked was kept, and will not allow any of it to be taken away. All buyers of the article are prohibited from appearing on the works until a change of circumstances has taken place. It is understood that these extraordinary measures were intended to remain in force "for one year, or longer if necessary." They were resolved upon, it seems, at a meeting of the council of the lead mines of the Sierra of Gador, in the kingdom of Granada, held at Beija on the 8th Sept., 1837, the inspector of the mines having presided on the occasion.—*Ed.*

Leather, viz. Pieces of Leather, or Leather cut into Shapes, or any article made of Leather, or any Manufacture whereof Leather is the most valuable part, not otherwise enumerated, 100*l.* val.	30	0	0

Leather has divers names according to the state wherein it is, and according to the different kinds of skins whereof it is prepared, and its peculiar qualities when so prepared. 1. The skin is raw as it comes off the animal. 2. Some are salted to prevent corruption in keeping. Skins dried with the hair on are commonly those of oxen and cows, or buffaloes, either tame or wild. Most of those in France come from foreign countries. The places which furnish the largest quantity are Peru, the isle of St. Domingo, Barbary, Cape Verd Isles, the river Senegal in Africa, Muscovy, Ireland, the island of Cuba. Those of the latter place are the most esteemed; they are called Havannah skins, from the name of the capital city of that island. The three principal assortments of leather are tanned or tawed, and oil and alum leather, all which are dressed,—*Chambers.*

Leather Shoes. See Boots, p. 54.

	£	s.	d.
Leaves of Gold, 100 leaves	0	3	0

Gold leaf ought to be prepared from the finest gold; as the admixture of other metals, though in too small a proportion to affect sensibly the colour of the leaf, would dispose it to lose its beauty in the air.—*Ency. Britan.*

Reaumur asserts, that in an experiment he made, one grain of gold was extended to rather more than forty-two square inches of leaf gold; and that an ounce of gold, which in the form of a cube, is not half an inch either high, broad, or long, is beat under the hammer into a surface of 150 square feet. There are gold leaves not thicker, in some parts, than the three hundred and sixty thousandth part of an inch.—*Burton.*

Leaves of Roses, lb.	0	0	2

The unfolded buds are used in the preparation of the confectio rosæ gallicæ, which is a convenient vehicle for some medicines.—*Brande.*

Leeches, 100*l.* val.	5	0	0
Lemons. See Oranges.			
——— Peel of, lb.	0	0	5

The rind of the fruit contains a particularly pleasant essential oil, which is a good adjunct to bitter and nauseous medicines.—*Ure.*

——— Preserved in Sugar. See Succades.

Lentiles, bushel	0	0	10

Lentile, in botany, the name of a genus of plants. Lentiles make excellent sweet fodder; and are therefore to be preferred to all other kinds for calves and other young cattle. They are likewise the best as well as cheapest food for pigeons. The seeds of lentiles are frequently the common food of the poor in some of the islands of the Archipelago, and other warm countries, when they can meet with no better fare.—*Rees.*

Lignum Quassia. See Quassia.			
——— Vitæ, ton	0	10	0

(6 and 7 Will. IV., c. 60.)

Lignum vitæ, the wood of a genus of trees called by botanists Thuya. Lignum vitæ is much valued by turners, making extremely beautiful cups, bowls, boxes, and other curiosities. Lignum vitæ is also a name given to guaiacum.—*Rees.*

Linen, or Linen and Cotton, viz.:—

——— Cambrics and Lawns, commonly called French Lawns, the piece not ex. eight yards in length, and not ex. seven-eighths of a yard in breadth, and so in proportion for any greater or less quantity:			
——— Plain	0	6	0
——— Bordered Handkerchiefs	0	5	0
——— Lawns of any other sort, not French, viz.			
——— not containing more than 60 threads to the inch of warp, sq. yd.	0	0	9
——— containing more than 60 threads the inch of warp, sq. yd.	0	1	0
——— Damask and Damask Diaper, sq. yd.	0	2	0
——— Drillings, Ticks, and Twilled Linens, sq. yd.	0	0	8
——— Sail Cloth, sq. yd.	0	0	7½
——— Plain Linens and Diaper, not otherwise enumerated, and whether chequered or striped with dyed yarn or not, viz.			
——— not containing more than 20 threads to the inch of warp, sq. yd.	0	0	2½
——— more than 20 threads and not more than 24 threads to the inch of warp, sq. yd.	0	0	3
——— more than 24 threads and not more than 30 threads to the inch of warp, sq. yd.	0	0	4
——— more than 30 threads and not more than 40 threads to the inch of warp, sq. yd.	0	0	4½
——— more than 40 threads and not more than 60 threads to the inch of warp, sq. yd.	0	0	8
——— more than 60 threads, and not more than 80 threads to the inch of warp, sq. yd.	0	0	10
——— more than 80 threads, and not more than 100 threads to the inch of warp, sq. yd.	0	1	

	£	s.	d.
Linen, *continued, viz.:*—			
——— more than 100 threads to the inch of warp, sq. yd. .	0	1	6
——— OR, and instead of the duties hereinbefore imposed upon linens according to the number of threads in the warp, at the option of the importer, 100*l.* val. . .	40	0	0

No increased rate of duty to be charged on any linen or lawns for any additional number of threads not exceeding two threads for such as are not of thirty threads to the inch, nor for any additional number of threads not exceeding five threads for such as are of thirty threads and upwards to the inch.

——— Sails, the 100*l.* val.	30	0	0
——— in actual use of a British ship, and fit and necessary for such ship, and not otherwise disposed of . .	Free.		
——— if and when otherwise disposed of, 100*l.* val. .	20	0	0
——— Manufactures of Linen, or of Linen mixed with Cotton or with Wool, not particularly enumerated, 100*l.* val.	25	0	0
——— Articles of Manufactures of Linen, or of Linen mixed with Cotton or with Wool, wholly or in part made up, not otherwise charged with duty, 100*l.* val. . . .	40	0	0

It shall be lawful for the commissioners of customs to permit any stuffs or fabrics of Silk, Linen cotton, or Wool, or of any mixture of them with any other material, to be taken out of the warehouse to be cleaned, refreshed, dyed, stained, or calendered, or to be bleached or printed, without payment of duty of customs, under security, nevertheless, by bond to their satisfaction, that such goods shall be returned to the warehouse within the time that they shall appoint. 3 and 4 Will. IV., c. 57, § 33.

By C. O., September 19, 1827, samples of foreign linen may be taken out of warehouse without entry or payment of duty, upon bond being given to return the same or pay the duty.

——— Jean boots and shoes. See Boots, p. 54.

Flax is a plant, whose bark, full of fibres or strings, is useful in making fine linen. The method of making this linen in Egypt was wonderful, and carried to such perfection, that the threads which were drawn out of them were almost too small for the observation of the sharpest eye.

Alexander Severus was the first emperor who wore a shirt: but the use of so necessary a garment did not become common till long after him.—*Ency. Britan.*

Linseed, Cakes, cwt.	0	0	2

Linseed cakes are the residue after extracting the oil from the seed. They are given as food to cattle.—*Ed.*

Liquorice Juice, or Succus Liquoritiæ, cwt. . .	3	15	0
——— Powder, cwt.	5	10	0
——— Root, cwt.	3	3	4
——— Extract, or Preparation of. See Extract, p. 73.			

By C. O., June 27, 1834, an allowance of 7lb. per cwt. is to be adopted as a general allowance for tare on Liquorice, subject to the actual tare, at the option of the officers or the merchant.

By letter of the Privy Council for Trade, dated 31st May, 1837, it is stated, that their lordships having had under their consideration the question as to the different qualities of liquorice to which the several duties on "Succus Liquoritiæ," and on "Extract" or "Preparation of Liquorice," are properly applicable, the ostensible distinction between the old and the new commodity is, that the first is made up into sticks, and the second is in bulk contained in casks; but the essential difference is, that the sticks are a preparation of the bulk with a commixture of several other ingredients, while that which is in bulk remains in its original state. Both are, in the first instance, equally juice extracted by a similarity of process from the root; and, were it not necessary to recognise some description of juice as distinct from "Extract," both might be charged as Extract, and the first of the two with greater reason as being also a preparation.

In order therefore to reconcile the two terms, there is a necessity for deciding first—that juice, in its first state, is not Extract within the meaning of the table; and next that Extract or Preparation is something extracted or prepared from the juice, and brought by such second process into a refined or concentrated state.

This decision will not disturb the practice under which the prepared sticks of "Succus Liquoritiæ" have hitherto been passed as simple juice, because the preparation they have undergone is neither a refinement nor a concentration, but indeed the reverse, being merely a commixture of some cheap, but innocent ingredients, added only for the purpose of increasing the quantity for sale.

Liquorice root is long and slender, externally of a dusky reddish brown, but within of a fine yellow, full of juice, and of a taste sweeter than sugar; it grows wild in many parts of

	£	s.	d.
Liquorice Juice, *continued, viz.:*—			

France, Italy, Spain, and Germany. The inspissated juice of this root is brought to us from Spain, and Holland; from the first of which places it obtained the name of Spanish juice.—*Hill.*

Litharge of Gold or Silver, cwt.	0	2	0

The scum of lead that arises in purifying silver with lead. Litharge is more or less white or red, according to the metals with which the silver is alloyed. The white is called Litharge of Silver, the red Litharge of Gold.—*Crabb.*

Live Creatures illustrative of Natural History. . .	Free.		
Liverwort. See Lichen Islandicus, in Moss.			
Logwood, ton	0	4	6
——— imported from B. P., ton . . .	0	3	0

The wood of this tree is brought in logs of about three feet in length to Europe, where it is used for dyeing purples, and for the finest blacks, and therefore it is a very valuable commodity. It is a very valuable dyeing material. Logwood is used in miniature painting to make a purple wash, which may be varied to a more red or blue colour by the addition or omission of Brazil wood. Besides its use among dyers, it is employed medicinally as an astringent and corroborant.—*Rees.*

Lupines, cwt.	0	5	0

The seed of a plant indigenous in Europe and America, and produces a flower common in English gardens.—*Ed.*

Lutestrings. See Catlings, p. 59.

M.

Macaroni, lb.	0	0	2

A preparation of fine flower, which forms a favourite article of food among the Italians. It is eaten in various ways, generally simply boiled, and served up with grated cheese. Macaroni is generally made in pieces resembling a long pipe handle, of small diameter; sometimes, however, in other shapes, as flat, square, &c. It is a national dish of the Italians, particularly of the Neapolitans, and is a wholesome food. It is made best in the neighbourhood of Naples, whole villages living almost solely by the manufacture; and, in Naples, it is continually sold in the streets, cooked for the lower classes, particularly for the *lazzaroni*. Macaroni is well made at Aix in France, and pretty well in Germany.—*Partington's Cyclo.*

Mace. See Spices.

Madder, cwt.	0	2	0
——— Root, cwt.	0	0	6

By 3 and 4 Will. IV., c. 54, § 2, Madders and Madder Roots, being the production of Europe, shall not be imported into the United Kingdom *to be used therein*, except in British ships, or in ships of the country of which the goods are the produce, or in ships of the country from which the goods are imported.

A substance very extensively employed in dyeing is the root of the Rubia tinctorum. It is cultivated in many of the provinces of France, in Alsace, Normandy, and Provence: the best of European growth is that which comes from Zealand. The best roots are about the thickness of a goose quill, or at most of the little finger; they are semi-transparent, and of a reddish colour: they have a strong smell, and the bark is smooth.—*Ure.*

M. Runge, of Berlin, has extracted three very distinct colouring matters from madder, which he calls crimson, red, and orange madder. The first will dye cotton, steeped in a mordant, of a deep and brilliant red. A solution of ammonia will change it into a beautiful rose colour. The second dyes the same material of a deep red; strong acids will turn it yellow, and alum water into violet. The third produces an orange yellow, and if the cotton be previously steeped in alum it will give a dull red. All these dyes are in the form of a crystallized powder.—*Athenæum, No.* 483.

France now grows sufficient madder not only to supply the whole of the home demand, but to send to foreign markets, where it overcomes all competition. In 1800 there were only eleven manufactories of this dye in France, while at present there are more than four times as many in the department of the Vaucluse alone.—*Report of the Academie de l'Industrie for April*, 1836.

Magna Græcia Ware, 100*l.* val. . . .	5	0	0

The Greek colonies in the south of Italy gave the name of Magna Græcia to that part of the country.—*Cramer's Description of Ancient Italy.*

Mahogany imported from any Foreign Country, entered after July 5, 1837, ton	5	0	0

(6 and 7 Will. IV., c. 60.)

Mahogany, *continued, viz.* :—	£	*s.*	*d.*
——— imported from the Bay of Honduras in a British ship cleared out from the port of Belize, ton . .	1	10	0
——— imported from B. P., ton . . .	4	0	0

If any Mahogany which had been imported direct from the bay of Honduras, in a ship cleared out from the port of Belize, into a free warehousing port in any of the British Possessions in America, and there warehoused as having been so cleared and imported, shall be exported from the warehouse, and imported direct into the United Kingdom, such Mahogany shall be subject in the United Kingdom to the same duty as it would have been subject to if it had been imported direct from the Bay of Honduras in a British ship, cleared out from the port of Belize, provided it shall appear in the proper clearance of the ship importing the same into the United Kingdom that such mahogany had been so warehoused and exported from the warehouse. 4 and 5 Will. IV., c. 89, § 12.

Mahogany deposited in warehouses of *special security*, when taken out for home use, the duty shall be charged upon the quantity actually delivered. § 20.

By C. O., September 12, 1825, mahogany in bond is allowed to be cut under care of proper officers, on condition that the whole of each entry be cleared at the same time, and the Crown be put to no expense in consequence of such indulgence.

Mahogany is a native of the West Indies, and the country round the Bay of Honduras, in America.

There are two species besides the mahogany tree, which are natives of the East Indies. The one a large tree, of which the wood is of a dull red colour, and remarkably hard and heavy. The other is only a middle sized tree, with wood of a deep yellow colour, close grain, heavy, and durable, much resembling that of the box-tree; but neither of these species is in use in this country.

The variety called Spanish mahogany is imported from Cuba, Jamaica, Hispaniola, and some other of the West Indian islands, and in smaller logs than the Honduras. The Spanish mahogany is close grained and hard, generally of a darker colour than Honduras; free from black specks, and sometimes strongly figured; and its pores appear as if chalk had been rubbed into them.

The Honduras mahogany is imported in logs of a larger size. The grain of the Honduras kind is generally very open, and often irregular, with black or grey spots. The veins and figures are frequently very fine and showy; the best kind is that which is most free from grey specks, and of a fine golden colour. It holds with glue better than any other wood. —*Tredgold.*

Maize. See Corn, p. 66.			
Manganese Ore, ton	0	10	0
Mangoes. See Pickles.			
Manna, lb.	0	0	3

The concrete juice of the Fraxinus ornus, a species of ash, native in the south of Europe, and especially common in Calabria and Sicily. Several varieties of manna occur in commerce: the purest, and that which ought only to be used, is called flake manna; the others are in smaller fragments, mixed abundantly with all kinds of impurities, and often, it is said, adulterated with sugar, honey, scammony, and other analogous articles. Fine manna is soft, and somewhat adhesive; its texture generally appears granular, but it also presents fasciculi of acicular crystals; its odour is slightly disagreeable; its taste sweet and nauseous. Manna has now fallen much into disuse.—*Brande.*

M. Blore, formerly chief gardener and farmer to the Pacha of Egypt, has discovered that the manna (the Tamarix Mannifera) grows in great abundance about a day's journey from Mount Sinai. The Arabs assured him, that when this manna was purified, it was equal to honey.—*Athenæum.*

Manuscripts, lb.	0	0	2

Manuscript, abbreviated MS., or in the plural MSS. manuscripts, from Manuscripta, things written with the hand: any thing in hand-writing, as distinguished from what is in print.—*Crabb.*

Maps or Charts, or parts thereof, viz.:			
——————— Plain, each	0	0	1
——————— Coloured, each	0	0	2

(6 and 7 Will. IV., c. 60.)

——— See Prints.

——— brought by passengers. See p. 50.

Maps, *continued, viz.* :— £ s. d.

Maps are plane figures representing the surface of the earth according to the laws of perspective; or they are projections of the surface of the globe, describing the several countries, &c.—*Crabb.*

A chart is distinguished from a map, by representing only the coasts.—*Johnson.*

The Map prefixed to this Journal is considered as highly creditable to the present state of the arts. It is drawn by Messrs. Dean and Munday, of Threadneedle-street.

Marble. See Stone.

Marbles for Children. See Toys.

Mares. See Horses, p. 81.

Marmalade, produce of or imported from any foreign country, lb. 0 0 6
(6 and 7 Will. IV., c. 60.)

———— produce of and imported from B. P., lb. . 0 0 1

Marmalade, a confection made of the juice or pulp of some fruit, as plums, apricots, quinces boiled with sugar to a consistence. The marmalade of quinces is the most frequent.—*Chambers.*

Mastic, cwt. 0 6 0

The Lentisck, or Mastich-tree, is a native of the Levant, particularly the island of Chios.

Mastich is most abundantly obtained in the island of Chios. Transverse incisions are made in the trunks and branches of the Lentisck trees, from which the mastich slowly exudes, some dropping on the ground, which is made as smooth and hard as a pavement for the purpose of receiving it; and some remaining fixed on the trees, and hardening so as to require, for its detachment, the aid of a sharp iron chisel.—*Thomson.*

Mats and Matting, 100*l.* val. 20 0 0

—— imported from B. P., 100*l.* val. . . . 5 0 0
(4 and 5 Will. IV., c. 89.)

Mattresses, 100*l.* val. 20 0 0

Mead or Metheglin, gal. 0 6 7

As the cup of the flower to the bee when he sips,
Is the full cup of mead to the true Briton's lips;
From the flower-cups of summer, on field and on tree,
Our mead-cups are filled by the vintager bee.—*Lit. Gaz.*

Prior to the introduction of agriculture into Britain, mead was the principal cordial beverage of its inhabitants. In other northern nations, also, it was formerly in high estimation. In the present day it is a liquor seldom heard of, and still seldomer made; and when made, holding a very humble rank among our imperfect vinous productions.—*Bevan.*

Medals of Gold or Silver . . . . Free.

——— of any other sort, 100*l.* val. . . . 5 0 0

The French *medaille.* Italian *medaglie,* comes from the Latin *metallum,* metal, from the substance of which it is made; a piece of metal struck in the form of money, and stamped to preserve the memory of some person or event. Medals are distinguished into Consular, which were struck in the time that Rome was governed by consuls; Imperial, such as were struck from the reign of Julius Cæsar to the year of Christ 260; Ancient, such as were struck between the third and seventh centuries; Modern, those which have been struck within the last 300 years; Singular, such of which there is but one of a sort extant.—*Crabb.*

The medal, faithful to its charge of fame,
Thro' climes and ages bears each form and name:
In one short view subjected to our eye,
Gods, Emp'rors, Heroes, Sages, Beauties lie.
Pope's Verses, occasioned by Addison's Treatise of Medals.

Medlars, bushel 0 1 0

Common fruit in England, and singular for being not good till in a perishable state.—*Ed.*

You'll be rotten ere you be half ripe,
And that's the right virtue of the medlar.—*Shakspeare.*

Melasses. See Sugar.

Melting Pots for Goldsmiths. See Pots.

Mercury, Prepared, 100*l.* val. 30 0 0

Mercury, commonly called Quicksilver, is found native in the pure metallic state, but the source from whence the greater portion is obtained is from the sulphuret of the metal or native cinnabar. Fluid mercury is between tin and silver white. It is collected in globules in cavities, or holes dug in the earth for the purpose. The principal mines which furnish this metal are those in Hydria, Deux Ponts, Almaden, and Guanca Vellica; it is not peculiar to any one soil, being found in quartz, indurated clay, argillaceous schistus, calcareous spar, &c.—*Jayce.*

We have two sulphurets of mercury; the Black or Ethiops' mineral, and the Red or Cinnabar. The amalgamation of the noble metals, water-gilding, the making of vermilion, the

Mercury, *continued, viz.:*— £ s. d.

silvering of looking-glasses, the making of barometers and thermometers, and the preparation of several powerful medicines, are the principal uses to which this metal is applied.—*Ure.*

Calcination, employed upon quicksilver, produces, according to the different degrees of heat by which it is effected, sublimate, precipitate, or calomel.—*Ed.*

Metal, Bell Metal, cwt. 1 0 0

Bell metal is composed of tin and copper.—*Ed.*

——— Leaf Metal (except Leaf Gold), the packet, 250 leaves 0 0 3

Leaf metal is metal foliated or thinly beaten.—*Ed.*

We understand by the term Metal, a firm, heavy, and hard substance, opake, fusible by fire, and concreting again when cold into a solid body, such as it was before, which is malleable under the hammer, and is of a bright, glossy, and glittering substance where newly cut or broken. The metals are six in number: 1. Gold; 2. Silver; 3. Copper; 4. Tin; 5. Iron; and, 6. Lead; of which gold is the heaviest, lead the second in weight, then silver, then copper, and iron is the lightest except tin: some have added mercury or quicksilver to the number of metals; but as it wants malleability, the criterion of metals, it is more properly ranked among the semi-metals.—*Hill.*

The metals hitherto discovered are forty-two in number, of which seven were known in the earliest ages.—*Crabb.*

Metheglin. See Mead, preceding p., 90.

Mill Boards, cwt. 3 8 2

Mill boards are a very thick sort of pasteboard, used for the covers of books, and various other purposes by pressers, clothiers, printers, &c.—*Ed.*

Millinery. See Silks.

Minerals not otherwise enumerated, 100*l.* val. . . 20 0 0

——— Specimens of. See Specimens.

Fossil bodies: matter dug out of mines. All metals are minerals, but all minerals are not metals. Minerals, in the restrained sense, are bodies that may be melted, but not malleated.—*Johnson.*

We distinguish four classes in the mineral kingdom: the first comprehends saline or acidiferous substances, which are composed of an acid united to an earth or an alkali, and sometimes to both. The second contains the earthy substance, into the composition of which earths alone enter, or sometimes an earth united to an alkali; in the third class are placed all inflammable substances which are not metallic: the fourth class embraces the metallic substances, known by their brilliancy, by their great specific gravity, and, in part, by their ductility and malleability.—*Malte Brun.*

Mirrors, Toy. See Glass, p. 77.

Mitts. See Gloves, p. 77.

Models of Cork or Wood, 100*l.* val. . . . 5 0 0

——— See Sculptures.

A model is a representation in little of something made or done. A copy to be imitated: a mould; any thing which shows or gives the shape of that which it incloses.—*Johnson.*

England! model to thy inward greatness,
Like little body with a mighty heart.—*Shakspeare.*

Morocco, Goods the produce of. See p. 2.

See also the names of the several articles in alphabetical order.

Morphia and its Salts, lb. 0 16 0

(6 and 7 Will. IV., c. 60.)

Moss, Lichen Islandicus, lb. 0 0 1

The active components of Iceland moss are a bitter matter, and a peculiar modification of mucilage. These ingredients render Iceland moss tonic and nutritive; but it appears to possess no other claims upon our attention, and certainly cannot be admitted as having any pretensions as a specific in pthisis pulmonalis.—*Brande.*

—— Rock, for Dyers' use, ton 0 5 0

Rock moss grows on limestone rocks, mostly about the Baltic, and other parts in the north of Europe.—*Ed.*

—— not otherwise charged, 100*l.* val. . . . 5 0 0

Mother-of-Pearl Shells, 100*l.* val. . . . 5 0 0

Mother-of-pearl is that beautiful white enamel which forms the greater part of the substance of the oyster-shell, particularly of the pearl oyster.—*Nicholson.*

Mother-of-pearl is found chiefly in the seas about the East and West Indies. It is used for inlaid works, handles of knives, for toys, and various small articles.—*Ed.*

Mules, each 0 10 0

The mules of South America are so sure footed, that they inspire the greatest confidence. Their habits are the same as those of the beasts of burthen in Switzerland and the Pyrenees.—*Humboldt.*

£ s. d.

Mum. See Beer, p. 53.

Musical Instruments, 100*l.* val. 20 0 0
See Baggage, p. 50.

By C. O., January 28, 1833, the indulgence granted by Treasury Order of October 3, 1818, in respect of Books and Maps the property of individuals, and brought over by passengers from abroad, being charged with duty only once, is extended to musical instruments.

Musical instruments may be divided into three classes:—1st. Instruments of percussion, whether pulsatile, as a drum, or as a piano-forte; or pelectrated, as a guitar, or a harp, or a harpsichord, &c. 2nd. Instruments of inflation, such as the organ, trumpet, flute, &c. 3rd. Instruments of collision, such as the violin and the celestina.—*Nicholson.*

Musk, oz. 0 0 6

A peculiar concrete substance, the produce of the Moschus moschiferus, or musk deer. This animal inhabits the mountains of Eastern Asia, especially the Hymalayan chain. Behind the navel is a bag which, in the adult animal, is filled with musk. These bags are imported from China, and, in inferior perfection, from Bengal and Russia. They are covered with coarse hair, and are about the size of a large pigeon's egg. Musk, originally a viscid fluid, concretes on drying into a brown friable solid, the strong, peculiar, and highly diffusable odour of which is well known.—*Brande.*

Mutton prohibited to be imported for home use on pain of forfeiture, but may be warehoused for exportation only. 3 and 4 Will. IV., c. 52, § 58, 59, 60.

Myrrh, cwt. 0 6 0

In commerce, even at Paris, there are two very distinct species of myrrh: the True or ancient, and the False, or modern. Of eighteen specimens which were presented for real myrrh, sixteen only evolved a red colour by nitric acid.—*Brande's Journal of Science.*

It is chiefly imported from Turkey, in the form of irregular tears and their fragments, of a reddish brown colour, more or less translucent, a fragrant aromatic odour, and a warm pungent taste. It is sometimes largely mixed with other gummy resinous substances.—*Brande.*

N.

Natron. See Alkali, p. 46.

Needlework. See Embroidery, p. 73.

Net, Silk. See Silk.

Nets, viz. Old Fishing Nets, fit only for making Paper or Pasteboard. See Rags.

Newspapers.

By T. O., April 9, 1829, foreign newspapers, as regular consignments, whether bound or unbound, and foreign newspapers brought in the baggage of passengers, if bound, are to be charged with duty as non-enumerated manufactured articles; but foreign newspapers brought in the baggage of passengers, *unbound*, are to be admitted to entry without payment of duty.

[See now the new law with regard to foreign newspapers. Part 6.]

Nicaragua Wood, ton 0 5 0

This wood takes its name from Nicaragua, a province of South America, where it is produced. It is used for dyeing, and is of a bright-red colour.—*Ed.*

Nickel, viz. Arsenate of Nickel, in lumps or powder, being in an unrefined state, 100*l.* val. . . . 5 0 0

——— Metallic, refined, and Oxide of Nickel, 100*l.* val. . 20 0 0
(6 and 7 Will. IV., c. 60.)

Nitre, Cubic Nitre, cwt. 0 6

The common name of the nitrate of potash. The nitrate of potash is the salt well known by the name of Nitre or Saltpetre. It is found ready formed in the East Indies, in Spain, in the kingdom of Naples, and elsewhere, in considerable quantities; but the nitrate of lime is still more abundant. For the greater part of the nitrate made use of is produced by a combination of circumstances which tend to compose and condense nitric acid.—*Ure.*

Nutmegs, lb. 0 3 6

——— produce of, and imported from B. P., lb. . 0 2 6

——— imported from any B. P. within the limits of the East India Company's charter, lb. . . . 0 2 6

The nutmeg, like trees most excellent, is not very lofty in height, scarce rising so high as the cherry; by some it is resembled to the peach, but varies in form of leaf and grain, and affects more compass. Of the nutmeg there are in the Indian islands at least eight kinds, which

Nutmegs, *continued, viz.:*— £ s. d.

appear only to be varities, though generally permanent ones. The shape is of little consequence. Well flavoured nutmegs are found in New Guinea, in Ceram, Gilolo, Ternati, and all the circumjacent islands, as well as in Amboyna, Borneo, &c. The Dutch have endeavoured, pretty successfully, to extirpate them in these their native country, and to confine them to three of the little cluster of the Banda isles, viz., Pulo Ay, Banda, and Nera. Nutmegs, in commerce, are divided into two sorts. The first and most valuable are those which are regularly plucked from the trees as they ripen; and the second, or inferior, consist of such as fall from the tree, and from the delicacy of the fruit, sustain injury by lying for any time on the moist earth. The first are always sent to the superior markets of Europe, the last preserved for the India market.—*Crawfurd.*

Nuts, Cashew Nuts and Kernels, cwt. . . . 0 10 0
—— Castor Nuts or Seed, ton 0 1 0

The seed or nut from which castor oil is extracted.—*Ed.*

(6 and 7 Will. IV., c. 60.)

—— Chestnuts, bushel 0 2 0

The triangular seeds of the juvia are sold in Portugal and England under the vague name of chestnuts (castanas) or nuts of Brazil and the Amazon; and it was long believed, that, like the fruit of the pekea, they grew on separate stalks. They have furnished an article of a tolerably brisk trade for a century past to the inhabitants of Grand Para, by whom they are sent either directly to Europe, or to Cayenne, where they are called Touka. This tree abounds in the forests in the neighbourhood of Macapa, at the mouth of the Amazon; it there bears the name of Capucaya.—*Humboldt.*

—— Coker or Coco Nuts, the produce of B. P., 1200 nuts . 0 1 0

The coco-nut tree is very generally dispersed within the Tropics and the South Sea Islands, flourishing on the sea-shores; the nuts are carried by winds and currents, and are soon found vegetating on the numerous islands that are continually forming from accumulated coral. The unripe nut is full of a pulp generally eaten in the West Indies.—*Ency. Metrop.*

—— Ground Nuts imported from Africa, by T. L., July 16, 1835, to be admitted to entry as Seed for crushing, qr. . 0 1 0
—— Pistachio Nuts, cwt. 0 10 0

The Pistachio tree grows naturally in Arabia, Persia, and Syria, whence the nuts are annually brought to Europe. Pistachio nuts are moderately large, containing a kernel of a pale greenish colour, covered with a reddish skin. They have a pleasant, sweet, unctuous taste, resembling that of almonds; they are reckoned among the analeptics, and are wholesome and nutritive.—*Ency. Britan.*

—— Small Nuts, bushel 0 2 0
—— Walnuts, bushel 0 2 0

The species are, 1. The common walnut; 2. The large French walnut; 3. The thin-shelled walnut; 4. The double walnut; 5. The late-ripe walnut; 6. The hard-shelled walnut; 7. The Virginian black walnut; 8. Virginian black walnut, with a long furrowed fruit; 9. The hickery, or white Virginian walnut; 10. The small hickery, or white Virginian walnut.—*Miller.*

Walnuts form rather a considerable branch of foreign trade.—*Ed.*

—— Nuts not otherwise enumerated, 100*l.* val. . . 20 0 0
Nux Vomica, lb. 0 2 6

The taste of this kernel is extremely bitter: it has little or no smell: and is so hard, that it cannot be reduced into powder by beating. This nut is a very powerful narcotic, inducing even death by its sedative power, as, on dissection, no marks of inflammation, or local affection, are to be discovered in the stomach.—*Ency. Britan.*

———— Extract or Preparation of. See Extract, p. 73.

By 4 and 5 Will. IV., c. 89, § 5, no abatement of the duties shall be made on account of any damage received by nux vomica.

O.

Oakum, cwt. 0 0 1

Old ropes untwisted and pulled out again into loose hemp, to be used in the caulking of ships.—*Crabb.*

Oatmeal. See Corn, p. 66.
Ochre, cwt. 0 1 0

The earths distinguished by the name of ochres are those which have rough or naturally dusty surfaces, are but slightly coherent in their texture, and are composed of fine and soft argillaceous particles, and are readily diffusible in water. They are of various colours, such as red, yellow, blue, green, black. The yellow sort are called ochres of iron, and the blue ochres of copper.—*Hill.*

	£	s.	d.
Oil, of Almonds, lb.	0	0	10

Almonds consist chiefly of an oil of the nature of fat oils, together with farinaceous matter. The oil is so plentiful and so loosely combined or mixed with the other principles, that it is obtained by simple pressure.—*Ure.*

—— Animal Oil, cwt.	0	2	6
—— of Bays, lb.	0	0	3

Oil of Bays is an essential oil, obtained from the berries of the bay. The berries and leaves, as well as the oil, are used medicinally.—*Chambers.*

—— Castor, cwt.	0	1	3
(6 and 7 Will. IV., c. 60.)			
imported from B. P., lb.	0	0	3
produce of, and imported from B. P., cwt.	0	2	6

The seeds of the Ricinus communis, and their expressed oil. This plant is a native of the West India Islands and South America, and of several parts of Africa and Asia. In the West Indies, the oil is sometimes separated by boiling the decorticated seeds in water: in this case it is deeper coloured, more acrid, and more liable to become rancid; generally, also, more active as a purgative. This oil, commonly called castor oil, is a valuable aperient.—*Brande.*

—— Chemical, Essential, or Perfumed, viz.:—			
Carraway, lb.	0	4	0
Cloves, lb.	0	14	0
Lavender, lb.	0	4	0
Mint, lb.	0	4	0
Peppermint, lb.	0	4	0
Spike, lb.	0	4	0
Cassia, Bergamot, Lemon, Otto of Roses, Thyme, and of all other sorts, lb.	0	1	4

Chemical Oils are distinguished from the expressed oils; such as those of almonds, linseed, olives, and the like, which are made by so simple a process as mere squeezing.—*Chambers.*

Cajaput Oil, obtained by distillation from the leaves of the Malaleuca Cajaputi, a shrub abundant in Amboyna and part of Borneo, whence the essential oil is imported. It generally has a greenish colour.

Oil of Carraway is procured by distilling the carraway seed. It is very warm and pungent, and of an agreeable flavour. A few drops are frequently incorporated with pill masses, and added to powders to disguise the flavour, and to prevent flatulency.—*Ed.*

Oil of Cassia is procured from the bark and buds of the Laurus cassia, growing in the East Indies.—*Ed.*

Oil of Cinnamon is generally adulterated with alcohol or expressed oil. Eleven pounds of cinnamon are required to procure one ounce of the oil. Cinnamon is sometimes intermixed with cinnamon from which the oil has been drawn, and with cassia. The former is detected by the weakness of its odour and taste; and the latter by its thickness, smooth fracture, and remarkably slimy taste.—*Thomson.*

Oil of Cloves is brought in bottles; but a considerable quantity is drawn in this country. The oil is also much adulterated; and when it has a hot, fiery taste, and a great depth of colour, it may be suspected.—*Thomson.*

Otto or Attar of Roses are the petals of the Damask Rose. These are exclusively used in the distillation of rose water, when they afford a butyraceous oil, which is largely prepared in warm climates, and imported, especially from the East, under the name of Otto of Roses. The English oil is of a very inferior odour, and apt to become rancid; the foreign oil is often adulterated with oil of sandal wood, and the crystalline appearance of the genuine otto imitated by the addition of spermaceti.—*Brande.*

In the town of Cumana a great quantity of oil of cocoas is made, which is limpid, without smell, and very fit for burning. The trade in this oil is not less brisk than that on the coast of Africa for palm oil, which is obtained from the Elays Guineensis, and is used as food. At Cumana, I have often witnessed the arrival of canoes laden with 3000 cocoa nuts.—*Humboldt.*

—— Cocoa Nut, cwt.	0	1	3
—— Fish Oil. See Train Oil, in Oil.			
—— of Hemp Seed, tun	39	18	0
imported from B. P., tun	1	0	0

Oil of Hempseed is used chiefly by painters.—*Ed.*

—— of Linseed, tun	39	18	0
imported from B. P., tun	1	0	0

The oil of Linseed yields, by expression, an oil that has most of the qualities of nut oil, and is accordingly generally used, in lieu thereof, in painting, and for burning. That drawn without the assistance of fire is of much esteem in medicine, and is supposed good in the cure of catarrhs, coughs, asthmas, and other diseases in the breast, &c.—*Rees.*

Oil, *continued, viz.:*—	£	s.	d.
—— Olive, tun (4*d.* gal.)	4	4	0
the produce of, or imported from any part of the dominions of the King of the Two Sicilies after August 31, 1834, the tun (8*d.* gal.)	8	8	0
imported in a ship belonging to any of the subjects of the King of the Two Sicilies after August 31, 1834, the tun (10*d.* gal.)	10	10	0

And whereas duties higher than in other cases are imposed upon Olive Oil, being the produce of the dominions of the King of the Two Sicilies, or being imported from those dominions, and it may become expedient to reduce the said duties; it is therefore enacted, that it shall be lawful for His Majesty, by his order in council, to reduce the said duties to any sum not being less than the duty payable upon Olive Oil, the produce of or imported from other places: Provided always, that during the continuance of any such distinction of duty, before any Olive Oil shall be entered as being the produce of some place not within the dominions of the King of the Two Sicilies, a certificate shall be produced from the British Consul residing at or near the place at which such oil was taken on board the importing ship, testifying that proof had been made to his satisfaction that such oil was not the produce of any place within those dominions. 4 and 5 Will. IV., c. 89, § 16.

By 3 and 4 Will. IV., c. 54, § 2, olive oil, being the produce of Europe, shall not be imported into the United Kingdom *to be used therein*, except in British ships, or in ships of the country of which the goods are the produce, or in ships of the country from which the goods are imported.

By C. O., Sept. 1, 1834, the officers of customs are to pay particular attention to the production of such certificates, and no oil is to be admitted into this kingdom without them.

By O. C., July 23, 1828, the allowances on jars of olive oil imported, in all cases where it may not be found necessary to resort to actual taring, are to be one-seventh for foot, and one-third for tare each jar.

Few articles differ more in quality than olive oil: not that the different kinds are produced from different fruit, but in the different stages of the pressure of the olives. Thus, by means of gentle pressure, the best or *virgin* oil flows first; a second, and afterwards a third, quality of oil is obtained by moistening the residuum, breaking the kernels, &c., and increasing the pressure. When the fruit is not sufficiently ripe the recent oil has a butterish taste; and when too ripe it is fatty. After the oil has been drawn it deposits a white, fibrous, and albuminous matter; but when this deposition has taken place, if it be put into clean flasks it undergoes no further alteration. The common oil cannot, however, be preserved in flasks above a year and a half or two years. The consumption of olive oil as food is not surprising if we remember that it is the lightest and most delicate of all the fixed oils.—*Mirror.*

Sweet oil, it cannot be too generally known, is the best application to the bites of venomous reptiles.—*Ed.*

—— Palm, cwt.	0	1	3

This species of palm is a native of Brazil, and is found in abundance near the mines of Ybaquenses. It is a lofty tree, with a rough bark, and the foliage forming a very dense shade. The nut has a cartilaginous skin and a fibrous pulp; and contains a cartilaginous hard kernel, having nearly the same taste as that of the common cocoa-nut. This kernel yields the oil.—*Thomson.*

Palm oil is produced in immense quantities about Eboe, and the average price of it at that place is about 4*d.* per tun.—*Travels in Africa by Laird and Oldfield.*

Palm oil is produced in immense quantities about Eboe, and is collected in small gourds, each capable of containing from two to four gallons, from which it is emptied into trade puncheons. Some of these, belonging to vessels in the Bonny, I saw in canoes at Eboe; but generally, the gourds are taken in large canoes to a market-place on the Bonny branch of the Niger; which branch being dry in the dry season, the Eboe oil then finds its way through the Brass creek to the Bonny.—*Narrative of an Expedition into the Interior of the River Niger in* 1832-4. *By Laird and Oldfield.*

—— of Paran, tun	8	8	0
—— of Rape Seed, tun	39	18	0
imported from B. P., tun	1	0	0

Oil of Rapeseed is used mostly by clothiers, and is obtained merely by expression of the seed.—*Ed.*

—— Rock Oil, lb.	0	0	10

Petrol, oil of petre, or rock oil, an oleaginous juice, issuing out of the clefts of rocks, and found floating on the waters of certain springs. Beside artificial and vegetable oils, *i. e.* those drawn from plants, &c. by expression, there are also natural and mineral oils issuing of themselves from the entrails of the earth, called by a common name petrols or petrolea. The more fluid petrolea, says Dr. Lewis, have been distinguished by the name of naphtha; and the thicker by those of pissasphaltum and pissclæum.—*Chambers.*

Oil, *continued, viz.:*—	£	s.	d.
—— Seal Oil. See Train Oil, in Oil.			
—— Seed Oil not otherwise enumerated, tun . .	39	18	0
imported from B. P., tun . . .	1	0	0
—— Seed Cakes, cwt.	0	0	2

Most of the seeds of the umbelliferous plants, which usually pass for aromatics of the first and most eminent kind, have, in reality, no smell at all in themselves; the oil-bladders which yield their virtues being placed in their outer covering, the kernel within the seed usually containing a fat oil of the olive or almond kind, and wholly different from the essential.—*Chambers.*

—— of Spermaceti. See Train Oil, in Oil.

—— Train Oil, Blubber, Spermaceti Oil, and Head-matter, viz:—

the produce of fish or creatures living in the sea, taken and caught by the crews of British ships, and imported direct from the fishery, or from any British possession in a British ship, tun . . .	0	1	0
the produce of fish or creatures living in the sea, of foreign fishing, tun	26	12	0

By B. O., Aug. 12, 1825, fish oil and blubber are to be computed as 126 gals. the pipe, and 63 gals. the hhd.

By 3 and 4 W. IV., c. 52, § 45, before any blubber, train oil, spermaceti oil, head matter, or whale fins shall be entered as being the produce of fish or creatures living in the sea, taken and caught wholly by His Majesty's subjects usually residing in some part of His Majesty's dominions, and imported from some British possession, the master of the ship importing the same shall deliver to the collector or comptroller a certificate under the hand of the proper officer of such British possession where such goods were taken on board, (or if no such officer be residing there, then a certificate under the hands of two principal inhabitants at the place of shipment,) notifying that oath had been made before him or them by the shipper of such goods, that the same were the produce of fish or creatures living in the sea, taken wholly by British vessels, owned and navigated according to law; and such master shall also make and subscribe a declaration before the collector or comptroller, that such certificate was received by him at the place where such goods were taken on board, and that the goods so imported are the same as mentioned therein; and the importer of such goods shall also make and subscribe a declaration before the collector or comptroller, at the time of entry, that, to the best of his knowledge and belief, the same were the produce of fish or creatures living in the sea, taken wholly by British vessels in manner aforesaid.

By § 46, before any blubber, train oil, spermaceti oil, head matter, or whale fins, imported direct from the fishery, shall be entered as being the produce of fish or creatures living in the sea, taken and caught wholly by the crews of ships cleared out from the United Kingdom, or from one of the islands of Guernsey, Jersey, Alderney, Sark, or Man, the master of the ship importing such goods shall make and subscribe a declaration, and the importer of such goods (to the best of his knowledge and belief) shall make and subscribe a declaration, that the same are the produce of fish or creatures living in the sea, taken and caught wholly by the crew of such ship, or by the crew of some other ship (naming the ship) cleared out from the United Kingdom, or from one of the islands of Guernsey, Jersey, Alderney, Sark, or Man (stating which).

By § 47, it shall be lawful upon the return of any ship from the Greenland Seas or Davis's Straits to the United Kingdom with any blubber, being the produce of whales or other creatures living in the sea, for the importers thereof to cause the same to be boiled into oil at the port of importation, under the care and inspection of the proper officers of the customs; and the oil so produced shall be admitted to entry, and the duties be paid thereon, as if imported in that state, and such oil shall not afterwards, if the same come to be exported, be subject to duty of exportation as a manufacture of the United Kingdom.

Oil, *continued, viz.:*— £ s. d.

Blubber denotes the fat of whales and other large sea-animals, whereof is made train-oil. It is properly the adeps of the animal; it lies immediately under the skin, and over the muscular flesh. In the whale its thickness is ordinarily six inches; but about the under lip it is found two or three feet thick. The whole quantity yielded by one of these animals ordinarily amounts to 40 or 50, sometimes to 80 cwt. or more. Its use in trade and manufactures is to furnish train-oil, which it does by boiling down. Formerly this was performed ashore in the country where the whales were caught; but of late the fishers do not go ashore; they bring the blubber home stowed in casks, and afterwards boil it down in the preparation of oil.—*Ency. Britan.*

Spermaceti is found in every part of the body, mixed with the common fat of the animal; but to this it bears a small proportion. The two kinds of fat in the head are contained in cells or in cellular membrane, similar to what takes place in other animals; but, besides these, there are larger cells, or ligamentous parts going across; the better to support the vast load of oil of which the bulk of the head is principally composed. There are two places in the head in which this oil lies. The numerous useful purposes to which the common oil of the whale and the spermaceti are applied, the latter sometimes in medicine, and both in many of the arts and in domestic economy, are too well known to be particularly pointed out.—*Ency. Britan.*

Cod Oil is, from universal experience, the only fish oil which will answer all the purposes of the currier; and it is reckoned by many of them almost indispensable.—*Davidson in Brewster's Edinburgh Journal of Science.*

—— Walnut Oil, lb. 0 0 6

—— Whale Oil. See Train Oil, in Oil.

—— not particularly enumerated, nor otherwise charged with duty, 100*l.* val. 50 0 0

By T. L., Feb. 10, 1834, authority is given to continue the permission for the admission of oil, the produce of the British Colonies, from Guernsey and Jersey, granted by the order of March 2, 1826.

The following is the mode adopted by the officers of customs in reducing the *weight* of oil into *measure:*

	cwt.	qr.	lb.
	100	2	23
	94, viz. 112lb., deducting 18 per cent.		
	9400		
	66 allowed for 2 qr. 23 lb.		
Divide by number of lb. in gal.	9)9466		
	1051⅞		
	Or 4 tuns, 0 qr. 43⅞ gal.		

Tea Oil.—A species of fixed oil, familiarly used in China for the same economical purposes for which olive oil is employed in Europe, has been ascertained by recent travellers in China to be produced in all probability by the tea-plant, or another species of the same natural family. It either is, or may be, obtained from the seeds of various species of the two genera *Thea* and *Camellia*. It has been hitherto almost unknown in Europe. It is when fresh quite free of smell, of a pale yellow tint, without any sediment when long kept. It resists a cold of 40° F., but at 39° becomes like an emulsion. Its density is 927. It is insoluble in alcohol, sparingly soluble in ether. It burns with a remarkably clear white flame. This oil might prove an important article of commerce in the East, because in its properties it is superior to cocoa-nut oil, and the various other oils prevalently used for burning, or as oleaginous condiments, in Asiatic countries.—*Robert D. Thomson, M. D., on Tea Oil.*

Olibanum, cwt. 0 6 0

A gum resin produced, according to the London Pharmacopœia, by the Juniperus lycia. Mr. Thomson, however, on the authority of Mr. Colebrook, regards it as the exudation of the Boswellia serrata of Roxburgh, a native of the mountains of India. The finest olibanum is imported from the Levant, in yellowish white, and nearly opaque tears or drops, having a slight odour of turpentine, and a bitterish taste.—*Brande.*

Olives, gal. 0 2 0

This fruit is in its natural state bitter, acid, and exceedingly disagreeable; though its taste is much improved when pickled, as we receive it from abroad, particularly the smaller kind, or Lucca olives. Those of Florence are esteemed excellent; but on account of the abundance of oil they contain they are not adapted to delicate stomachs, and are pernicious, especially when eaten as a dessert, after a heavy dinner. Though pickled olives are grateful to the stomach, and are supposed to promote appetite and digestion, the ripe ones are more eaten among the Greeks, forming a considerable part of their food, especially in Lent. There are three kinds of olives frequently sold, different in size and quality; namely, those of Verona, those of Spain, and those of the south of France.—*British Cyclo.*

	£	s.	d.
Olive Wood, the produce of, or imported from, any foreign country, ton	2	10	0

(6 and 7 W. IV., c. 60.)

——— the produce of, and imported from, B. P., ton . 0 12 4

Olive wood is chiefly used by cabinet-makers on account of the high polish of which it is susceptible.—*Ed.*

Onions, bushel	0	3	0
Opium, lb.	0	1	0

(6 and 7 W. IV., c. 60.)

——— extract or preparation of. See Extract, p. 73.

By 4 and 5 W. IV., c. 89, § 5, no abatement of the duties shall be made on account of any damage received by Opium.

Opium is the concrete juice of the white poppy. The white poppy is probably an original native of Asia, though by no means an uncommon indigenous plant in various parts of Europe. Opium is chiefly prepared in Turkey, Persia, and India; but the plant is also abundantly cultivated in France and the South of Europe, on account of its seeds, from which a useful bland oil is procured by expression.—*Brande.*

On examination there appear to be three kinds of opium. 1st, the Company's, which has a black skin; it is called Wootoo, and comes from Bengal; the second has a white skin, and is brought from Bombay; and the third, with a red skin, is from Madras. (Turkey.) All these places belong to England.—*Report of Hew-nae-tsze, Vice President of the Sacrificial Court in Peking, to the Emperor of China*, 1836.

Orange Flower Water, lb.	0	0	1

(6 and 7 W. IV., c. 60.)

Orange flowers are justly esteemed one of the finest perfumes; and though little used in medicine, yet the water distilled from them is accounted stomachic, cordial, and carminative.—*Ency. Britan.*

Oranges and Lemons, viz.			
——— the chest or box, not exceeding the capacity of 5000 cubic inches	0	2	6
——— the chest or box exceeding the capacity of 5000 cubic inches, and not exceeding 7,300 cubic inches	0	3	9
——— the chest or box exceeding the capacity of 7,300 cubic inches, and not exceeding 14,000 cubic inches	0	7	6
——— for every 1000 cubic inches exceeding the above rate of 14,000 cubic inches	0	0	7½
——— Loose, 1000	0	15	0
——— *OR, and at the option of the Importer*, 100*l.* val.	75	0	0
——— Peel of, lb.	0	0	6

By 3 and 4 W. IV., c. 54, § 2, Oranges and Lemons, being the produce of Europe, shall not be imported into the United Kingdom, *to be used therein*, except in British ships, or in ships of the country of which the goods are the produce, or in ships of the country from which the goods are imported.

By 3 and 4 W. IV., c. 52, § 32, no abatement of duties shall be made on account of any damage received by oranges and lemons.

CONTENT.

The London practice of ascertaining the cubical content of chests and boxes of Oranges and Lemons is—1st, take the internal length, allowing for the thickness of the inside partition; 2dly, take the breadth and depth, exclusive of the cone; lastly, take the height of cone, deducting two-thirds.

EXAMPLE.

	Inches.
Inside length, exclusive of wood partition	33
Breadth	20
	660
Depth, exclusive of cone	8
Height of cone 9 inches, subtracting two-thirds	3
	11

660 × 11 = 7260 cubic inches.

The orange-tree is a native of India and Persia, but it is now abundantly propagated in the south of Europe and the West India islands, and is also found in our green-houses. Oranges are imported in chests and boxes separately packed in paper.—*Thomson.*

The lemon-tree is a native of Assyria and Persia, whence it was brought into Europe; first

Oranges and Lemons, *continued, viz.*:— £ s. d.

to Greece, and afterwards to Italy. It is now cultivated in Spain, Portugal, and France, and is not uncommon in our green-houses. Lemons are brought packed in chests and boxes separately rolled in paper. The Spanish lemons are most esteemed.—*Thomson.*

Orange-peel is an agreeable aromatic, proper to repair and strengthen the stomach, and gives a very grateful flavour to any infusions or tinctures into whose compositions it enters. It is particularly useful in preparations of the bark.—*Ency. Britan.*

Orchal, Orchelia, or Archelia, cwt. . . . 0 3 0

Orchal, Archil, Archilla, Rocella, Orseille.—A whitish lichen, growing upon rocks in the Canary and Cape Verde islands, which yields a rich purple tincture, fugitive indeed, but extremely beautiful. This weed is imported to us as it is gathered.—*Ure.*

Ore, not particularly charged, 100*l.* val. . . . 5 0 0

—— of Gold or Silver. See Bullion, p. 56.

—— Specimens of. See Specimens.

Ore, from the Saxon ore, and not improbably from aurum, gold, which is the most precious of metals; a metal in a mineral state, or as it is dug out of the earth. Ores are found in four different states; namely, 1. Native or pure, i. e. when they are purely in their metallic state, whether by themselves, or in alloy with other metals. 2. In the state of an oxide, or combined with oxygen. 3. In the state of a sulphuret, or in combination with sulphur; and 4. In combination with acids forming salts; besides which, all ores are combined, more or less, with earthy materials, from which it is the business of the metallurgist to rid them by the various processes. When ores are thus treated for the practical purpose of fitting the metals for use, this is called *Reduction*; but when the constituent parts of metals are separated, in order to obtain the knowledge of their composition, this is termed *Analysis*, and the knowledge thus obtained is comprehended under the name of *Mineralogy.*—*Crabb.*

Orpiment, cwt. 1 8 6

Orpiment, auripigmentum, a yellow kind of arsenic, or more properly a mineral composed of sulphur and arsenic, found native in the earth, and constituting one of the ores of arsenic. It is the Arsenicum auripigmentum of Linnæus.—*Crabb.*

Orris or Iris Root, cwt. 0 10 6

This species of Iris, which is found in a wild state in Carniola, the island of Rhodes, Laconia, and other places of the south of Europe, is cultivated in our gardens; flowering in May and June. The roots of the Florentine iris are brought in a dry state from Leghorn, packed in large casks. The best pieces break with a rough but not fibrous fracture.—*Thomson.*

Orsedew, lb. 0 0 6

Orsedew is also called Dutch-gold, and Dutch-metal, an inferior sort of gold leaf in appearance, composed of copper and zinc, or of copper and brass. Dutch pictures, when imported, have frequently this article on the frames in lieu of gold leaf. It has a very coppery hue.—*Ed.*

Otto, or Attar, or Oil of Roses. See Oil, p. 94.

P.

Paddy. See Rice, p. 106.

Painters' Colours not particularly charged, viz.

———— Unmanufactured, 100*l.* val. . . . 5 0 0

———— Manufactured, 100*l.* val. . . . 10 0 0

The principal colours used by painters are red and white lead or ceruse; yellow and red ochres; several kinds of earth, umber, orpiment, lamp-black, burnt ivory, black lead, cinnabar or vermilion, gamboge, lacca, blue and green ashes, verdigris, bistre, bice, smalt, carmine, ultramarine.—*Ency. Britan.*

Paintings. See Pictures, p. 101.

———— on Glass, 100*l.* val. 5 0 0

and further for every cwt. of glass . . . 4 0 0

Palmetto Thatch, the produce of, and imported from, B. P. in America, cwt. 0 0 1

(4 and 5 W. IV., c. 89.)

Paper, Brown Paper made of old rope or cordage only, without separating or extracting the pitch or tar therefrom, and without any mixture of other materials therewith, lb. 0 0 3

———— Printed, Painted, or Stained Paper, or Paper Hangings, or Flock Paper, square yard . . . 0 1 0

By T. O., Dec. 27, 1827, the officers of customs are, when required by the importer, to stamp printed or stained paper, to denote payment of duty.

———— Waste Paper, or Paper of any other sort not particularly enumerated, nor otherwise charged with duty, lb. 0 0 9

Paper, *continued, viz.:*— £ s. d.

Paper is now made of linen rags, and is of different kinds, namely: as to their colour, white, brown, blue, &c.; as to their quality, fine, second, bastard, superfine, hot pressed, yellow wove, &c.; as to their use, writing, printing, drawing, cap, cartridge, copy, chancery, post-paper, &c.; as to their dimensions, pot, foolscap, crown, demy, medium, royal, super royal, imperial, elephant, atlas, &c. To these may be added, printed paper, to hang rooms with; stamped paper, to write deeds, &c. on: ruled paper, for account books; blotting paper, which is not sized, and in which the ink readily sinks; teint or demi-teint paper, a paper for designing on; bistard paper, white paper washed over with a sponge dipped in scot-water, which is used to save the labour of the crayon; marble paper, which is painted with various colours, and used in book-binding.—*Crabb.*

Parchment, doz. sheets 0 10 0

Parchment is the skin of a sheep dressed and made fit to write upon. It was called Pergamenum, from Pergamus, whose kings had the honour of the invention. All the ancient manuscripts are either upon parchment or vellum, which is calf-skin, and a great deal finer than the common parchment.—*Rollin's Ancient History.*

The manufacture of parchment is begun by the skinner, and finished by the parchment maker. What is called vellum is only parchment made of the skins of abortives, or at least sucking calves. This has a much finer grain, and is whiter and smoother than parchment; but it is prepared in the same manner, except its not being passed through the lime pit.—*Ency. Britan.*

Pasteboards, cwt. 3 8 2

Pasteboard is a kind of thick paper formed of several sheets pasted one upon the other, which is used by book-binders for the covers of books, &c.—*Crabb.*

Patterns.—By T. O., Feb. and April, 1819, and Aug. 1825, patterns and samples of foreign manufactures, useful only as such, *duty free.*

Pea, Indian. See Seed.

Pearl Barley, cwt. 0 17 6

Common barley is converted into pearl-barley by a machine so constructed as to grind off the cuticle, and afterwards round the grain. Its decoction, or what is generally called barley-water, contains little else than starch.—*Brande.*

Pearls, 100*l.* val. 5 0 0

By O. C., September 19, 1836, all beads the substance of which is glass, whether it be coloured or not; or even although their appearance may be affected by the addition of wax or other material, are to pay duty, the lb. 1*s.* See p. 52.

The pearl shells in Norway, and elsewhere, breed in fresh water. Their shells resemble those commonly called muscles, but they are larger. The fish in them looks like an oyster, and it produces a great cluster of eggs like those of craw-fish, some white, some black, which latter become white, the outer black coat being taken off. These eggs are cast out when ripe, and then grow, becoming like those that cast them. But sometimes it happens that one or two of those eggs stick fast to the sides of the matrix, and are not voided with the rest. These are fed by the oyster against its will, and they grow, according to the length of time, into pearls of different sizes, and imprint a mark both in the fish and the shell.—*Brewster's Edinburgh Journal of Science.*

Why should I tell of the diamond's blaze?
Why should I sing of the sapphire's rays?
Ye are purer, and fairer, and dearer to me—
Gems of the ocean, pearls of the sea!—*Lit. Gaz.*

Pears, bushel 0 7 6

—— Dried, bushel 0 2 0

Pelts. See Skins.

Pencils, 100*l.* val. 30 0 0

——— of Slate, 100*l.* val. 20 0 0

The pencil is an instrument used by painters for laying on their colours. Pencils are of various kinds, and made of various materials; the largest sorts are made of boars' bristles, the thick ends of which are bound to a stick, bigger or less, according to the use they are designed for; these, when large, are called brushes. The finer sorts of pencils are made of camel's, badgers', and squirrels' hair, and of the down of swans; these are tied at the upper end with a piece of strong thread, and enclosed in the barrel of a quill. All good pencils, on being drawn between the lips, come to a fine point.

Pencil is also an instrument used in drawing, writing, &c. made of long pieces of black lead or red chalk, placed in a groove cut in a slip of cedar; on which other pieces of cedar being glued the whole is planed round, and one of the ends being cut to a point it is fit for use.—*Ency. Britan.*

Pens, 100*l.* val. 30 0 0

Pen, a little instrument, usually formed of a quill, serving to write withal. Pens are also sometimes made of silver, brass, or iron. Dutch pens are made of quills that have passed through hot ashes to take off the grosser fat and moisture, and render them more transparent. Fountain pen is a pen of silver, brass, &c., contrived to contain a considerable quantity of ink, and letit flow out by gentle degrees, so as to supply the writer a long time

Pens, *continued, viz.*:— £ s. d.

without being under the necessity of taking fresh ink. There are, it is well known, some instruments used by practical mathematicians which are called pens, and which are distinguished according to the use to which they are principally applied.—*Ency. Britan.*

See Quills, p. 105.

Pepper. See Spices.

Perfumery, not otherwise charged, 100*l.* val. . . 20 0 0

Perry, tun 22 13 8

A pleasant and wholesome liquor extracted from pears, in the same manner as cider is from apples.—*Ency. Britan.*

Pewter, Manufactures of, not otherwise enumerated, 100*l.* val. 20 0 0

—— Old. See Copper, p. 64.

Pewter, a factitious metal used in making domestic utensils, as plates, dishes, &c. The basis of the metal is tin, united to small portions of lead, zinc, bismuth and antimony.—*Ency. Britan.*

Pickles of all sorts not otherwise enumerated, including the vinegar, gal. 0 1 6

Pickles are well known. They are brought from various parts of Europe. Those from the East and West Indies are in high repute.—*Ed.*

Pictures, each 0 1 0

—— and further, sq. foot . . . 0 1 0

—— 200 sq. feet or upwards, each . . . 10 0 0

By T. O., Aug. 8, 1825, Fresco paintings are to be charged with duty as water-colour drawings.

By T. O., May 5, 1824, paintings being the work of English artists, accompanied with a certificate in each case, attested by the artist, that it is the work of himself, and on proof of the importer that the painting is the identical work alluded to in the certificate, *free.*

Painting is the art of representing to the eye, by the means of figures and colours, every object in nature that is discernible by the sight. It is distinguished, according to the subjects, into landscape painting; portrait painting; historical or history painting; architectural painting; battle-pieces; sea-pieces; night-pieces; painting of animals, living or dead; painting of fruits, &c. According to the manner of painting, it is distinguished into painting in miniature, in water-colours, in oil, in fresco, in varnish, in distemper, &c. —*Crabb.*

Fresco Painting is a painting on fresh plaster, or on a wall laid with mortar, not yet dry; and being used for alcoves and other buildings in the open air, obtained from the Italians this name of fresco.—*Todd's Johnson's Dictionary.*

'Tis Painting's first chief business to explore
What lovelier forms in nature's boundless store
Are best to *art* and *ancient taste* allied,
For ancient taste those forms has best supplied.—*Mason's Fresnoy.*

Pimento. See Spices.

Pink Root, the lb. 0 0 4

This is a perennial plant, a native of the warmer parts of North America; flowering in July and August.

Spigelia root has a bitter taste, which is imparted to boiling water. This root is purgative and anthelmintic.—*Thomson.*

Pitch, cwt. 0 0 10

—— the produce of any B. P., cwt. . . 0 0 9

—— Burgundy Pitch, cwt. . . . 0 8 0

—— Jew's Pitch. See Bitumen Judaicum, p. 53.

By C. O., Nov. 2, 1797, tare on pitch, in Archangel casks, 93lb. each; in Swedish casks, 36 lb. each; and in American casks, 56 lb. each.

A tenacious oily substance, drawn chiefly from pines and firs, and used in shipping, medicine, and various arts; or it is more properly tar inspissated by boiling it over a slow fire.—*Ency. Britan.*

Genuine Burgundy Pitch is the produce of the Pinus abies, obtained by incision through the bark. When genuine, it has a very peculiar odour.—*Brande.*

In vol. 1. of the Transactions of the Geological Society is an account of the Pitch lake of the island of Trinidad. It is evident that it may be converted to many useful purposes: and it is universally used in the country whenever pitch is required. The reports of the naval officers who have tried it are extremely favourable.—*Edinb. Rev.*

At the southern basis of Vesuvius, about a mile from shore, there is under water a spring of petroleum. M. Gamba visited Bakou, in the vicinity of which are found those naphtha pits, which afford to the inhabitants an inexhaustible article of commerce.—*Quarterly Rev.*

Plantains, Dried, produce of and imported from the B. P. in America, 100*l.* val. 5 0 0

	£	s.	d.
Plants, Shrubs, and Trees, alive	Free.		

In 1778 Linnæus described about 8000 species of plants; M. Decandolle has now increased the list to 40,000.—*Register of Arts and Sciences.*

Plaster of Paris, cwt.	0	1	0

Plaster of Paris, a preparation of several species of gypsum, dug near Mount Martre, a village in the neighbourhood of Paris, whence the name. The best sort is hard, white, shining, and marbly; known by the name of Plaster-stone or Parget of Mount Martre. Plaster of Paris is used as a manure in Pennsylvania.—*Ency. Britan.*

Plate, Battered, fit only to be re-manufactured. See Bullion, p. 56.			
—— of Gold. oz. Troy	3	16	9
—— of Silver Gilt, oz. Troy	0	6	4
—— part gilt, oz. Troy	0	6	0
—— ungilt, oz. Troy	0	4	6
—— Old, not battered up, having been in the private use of the importer while residing abroad, and intended for his private use in this kingdom, viz.:			
—— Silver, oz.	0	2	6
—— Gold, oz.	1	0	0
(6 and 7 Will. IV., c. 60.)			
Platina and Ore of Platina, 100*l.* val.	1	0	0

Platina is a metallic substance, the name of which has an allusion to its colour. It is a diminutive of Plata, and signifies "little silver."—*Ency. Britan.*

Platting or other Manufactures to be used in or proper for making Hats or Bonnets, viz.:			
——— of Bast, Chip, Cane, or Horse Hair, lb.	1	0	0
——— of Straw, lb.	0	17	0

Willow Squares, by C. O., Nov. 2, 1836, come under the denomination of Platting of Chip or other manufactures, to be used in making hats or bonnets, and are to be charged, lb. 1*l.*

The seed from which the straw for platting is grown is a small round grain of wheat, called Grano marzuolo, or more properly Grano marzolano. It is an error to suppose that hats are made from rye, or any other grain in Tuscany. This marzolano straw is cultivated for the sole purpose of being made into hats; and is grown chiefly in the vicinity of Florence, and on the hills on both sides of the valley of the Arno.

Tuscan women have settled themselves in various places, such as Vienna, Petersburgh, &c., where they carry on the manufacture with straw grown in Tuscany. Fine plait is not accounted good, unless very much drawn together, for which end it is worked very wet. After being smoked and pressed, the plait is made up into hats by women, who do nothing else; it is put together by the edges, not overlapped. On the operation of pressing a great deal depends.—*Edinb. Philos. Journ.*

Plums, Dried or Preserved, cwt.	1	7	6
——— commonly called Plums and Prunelloes, cwt.	1	0	0
(4 and 5 Will. IV., c. 89.)			

Dried or Preserved.—By O. C., April 13, 1836, according to the proper construction of the table of duties, the particular denomination, "plums dried or preserved" must overrule the general denomination "succades," with regard to every species of plum.

Pomatum, 100*l.* val.	30	0	0
Pomegranates, 1000	0	15	0
——— ——— Peels of, cwt.	0	1	0

These plants grow naturally in Spain, Portugal, Italy, and Mauritania. There are also many of them in the West Indies. The Balaustia of the shops is the impalement of the flower of the double flowering pomegranate.—*Miller.*

The pomegranate is found in every civilised country of the Archipelago, only in its cultivated state. The only good pomegranates are those brought into upper India by the caravans from eastern Persia.—*Crawford.*

Pork, salted (not Hams nor Bacon, which see, pp. 49 and 79), cwt.	0	12	0

Pork fresh or corned, or slightly salted, prohibited to be imported for *home use* on pain of forfeiture, but may be warehoused for exportation only, 3 and 4 Will. IV., c. 52 § 58, 59. 90.

PORTUGAL. See Part IX.

Potatoes, cwt.	0	2	0

	£	s.	d.
Potato Flour. By T. L., Aug. 1834, Foreign Potato Flour to be admitted on payment of, 100*l.* val. . .	20	0	0

The potato stalk, considered as a textile plant, produces in Austria a cottony flax. In Sweden sugar is extracted from its roots. By combustion its different parts yield a very considerable quantity of potass. Its apples, when ripe, ferment, and yield vinegar by exposure, or spirit by distillation. Its tubercles, made into a pulp, are a substitute for soap in bleaching. Cooked by steam the potato is one of the most wholesome and nutritious, and at the same time the most economical, of all vegetable aliments. By different manipulations it furnishes two kinds of flour, a gruel, and a parenchyma, which, in times of scarcity, may be made into bread, or applied to increase the bulk of bread made from grain; and its starch is little, if at all, inferior to the Indian arrow-root. Such are the numerous resources which this invaluable plant is calculated to furnish.—*Irish Farmer's Magazine.*

Pots, Melting Pots for Goldsmiths, 100 . . .	0	3	2
—— of Stone, 100*l.* val.	30	0	0
Powder, Hair Powder, cwt.	9	15	0
———— perfumed, cwt.	13	13	0
——— Powder, not otherwise enumerated, that will serve the same uses as Starch, cwt.	9	10	0

See Arrow Root, p. 48.

Precious Stones. See Jewels, p. 83.			
Prints and Drawings, each	0	0	1
——— Coloured, each	0	0	2

By C. O., Sept. 5, 1829, where maps and prints are contained in and form part of a book, and serve merely to explain or illustrate the subject of the book, they are to be deemed a part of the work, and to be charged by weight as books: but when prints or maps are bound or stitched together without letter-press, or when the letter-press is merely descriptive of the prints or maps, they are to be charged with duty by tale, as prints or maps.

By T. O., June 2, 1830, if satisfactory proof be adduced that prints or maps, although imported separately, do in reality form part of a work, they may be charged with the book duty by weight, but in other cases they are to be charged by tale. See Pictures, p. 101.

By C. O., March 17, 1835, Post Entries may in future pass for any prints and maps which may not be included in any Prime Entries, provided the officers are satisfied that no fraud or deception be intended.

Drawings by travellers for private use, upon due proof, are not charged with duty.—*Ed.*

Certain Prints not to be Imported.—Every person who shall invent and design, engrave, etch, or work in mezzotinto or chairo oscuro, any historical or other print, shall have the sole right and liberty of printing and reprinting the same for the term of 14 years, to commence from the day of the first publishing thereof, which shall be truly engraved with the name of the proprietor on each plate, and printed on every such print: and if any person whatsoever, within the time limited by this Act, shall engrave, etch, or work as aforesaid, or in any other manner copy and sell, in the whole or in part, or import *for sale*, any such print or any part thereof, without the consent of the proprietor, then such offender shall forfeit the plate on which such print shall be copied, and every sheet (being part of, or whereon such print shall be so copied or printed), to the proprietor of such original print, who shall forthwith destroy and damask the same; and further, every such offender shall forfeit 5*s.* for every print which shall be found in his custody, contrary to this Act. 8 Geo. II., c. 13, § 1.

Proviso.—It shall be lawful for any person, who shall hereafter purchase any plates for printing from the original proprietors thereof, to print and reprint from the said plates, without incurring any of the penalties before mentioned. § 2.

Prints from Pictures, &c.—Every person who shall invent or design, engrave, etch, or work in mezzotinto or chairo oscuro shall have the benefit of the preceding Act and this Act, under the restrictions hereinafter mentioned. 7 Geo. III., c. 38, § 1.

Every person who shall engrave, &c. any picture, drawing, model, or sculpture, either ancient or modern, shall have the benefit of the said Act, and this Act for the term hereinafter mentioned, in like manner as if such print had been graved or drawn from the original design of such graver, etcher, or draftsman; and if any person shall import *for sale* any copy of any such print, contrary to this and the said Act, every such person shall be liable to the penalties in the said Act. § 2.

How long Right in Proprietors.—The sole right and liberty of printing and re-

Prints, *continued, viz.:*— £ s. d.

printing, intended to be secured by the said Act and this Act, shall be extended in the respective proprietors, for 28 years, to commence from the day of the first publishing of any of the works respectively hereinbefore and in the former Act mentioned. § 7.

Copies of Prints.—If any person shall within the time limited by the aforesaid Acts import *for sale* any copy of any print whatsoever, which hath been, or shall be engraved, &c. in Great Britain, without the express consent of the proprietor thereof, then every such proprietor may, by a special action upon the case to be brought against the person so offending, recover such damages as a jury on the trial of such action, or on the execution of a writ of inquiry thereon, shall give or assess, together with double costs of suit. 17 Geo. III., c. 57.

Extension to United Kingdom.—All the provisions of 17 Geo. III., c. 57, and of all the other Acts therein recited, are extended to the United Kingdom of Great Britain and Ireland. 6 and 7 Will. IV., c. 59, § 1. (Aug. 13, 1836.)

Engraving or Publishing without consent of Proprietor.—If any engraver, etcher, printseller, or other person, shall within the time limited by the aforesaid Acts, engrave, etch, or publish, any engraving or print of any description whatever, either in whole or in part, which may have been, or which shall hereafter be, published in any part of Great Britain or Ireland, without the express consent of the proprietor in writing, signed by him in the presence of, and attested by two or more credible witnesses, then every such proprietor shall and may by a separate action on the case, to be brought against the person so offending in any court of law in Great Britain or Ireland, recover such damages as a jury on the trial of such action, or on the execution of a writ of enquiry thereon, shall give or assess, together with double costs of suit. § 2.

Mr. Evelyn says the art of engraving, and working off from plates of copper, did not appear till about the year 1490.—*Walpole's Catalogue of Engravers.*

The invention of engraving on steel plates seems likely to produce as important an effect on the fine arts as the invention of the steam-engine has produced on manufactures.—*Lit. Gaz.*

Prunelloes. See Plums, p. 102.

Prunes, cwt. 0 7 0

(4 and 5 Will. IV., c. 89.)

By 3 and 4 Will. IV., c. 54, § 2, Prunes, being the produce of Europe, shall not be imported into the United Kingdom, *to be used therein*, except in British ships, or in ships of the country of which the goods are the produce, or in ships of the country from which the goods are imported.

By C. O., Dec. 6, 1828, on all future importations of prunes contained in cartoons and baskets, the same being inner packages, no duty is to be demanded.

Prunes are dried plums. They are imported from the continent of Europe, chiefly from France, and are used in desserts, and also medicinally. They form a considerable branch of traffic.—*Ed.*

Q.

Quassia, cwt. 8 17 6

——— Extract or Preparation of. See extract, p. 73.

This wood is imported in billets from the West Indies. It has a pure but intense bitter taste, which it readily imparts to water.—*Brande.*

Quicksilver, lb. 0 0 1

For description of quicksilver, see Mercury, p. 90.

Quills, Goose Quills, 1000 . . . . 0 2 6

—— Swan Quills, 1000 . . . . . 0 12 0

Quills are the large feathers taken out of the end of the wing of a goose, crow, &c. They are denominated from the order in which they are fixed in the wing; the second and third quills being the best for writing, as they have the largest and roundest barrels. Crow quills are chiefly used for drawing.—*Ency. Britan.*

Steel pens have greatly superseded the use of those made of quills. It is doubtful whether, after all, any substance can be found for writing with equal to the quill.—*Ed.*

Quinces, 1000 . . . . . 0 1 0

The quince tree was originally brought from Cydon in Crete by the Greeks; but it has been found growing wild in Germany and on the rocky shores of the Danube, and is cultivated to great perfection in England, and many other parts of Europe.—*Thomson.*

	£	s.	d.
Quinine, Sulphate of, oz.	0	0	6

(6 and 7 Will. IV., c. 60.)

Sulphates are the definitive compounds of sulphuric acid with the salifiable bases.—*Ure.*

Pharmaceutical chemists have long endeavoured to ascertain the nature of the active principle of bark; to determine whether any distinct substance exists in it to which its virtues are to be ascribed. It is only very lately that the discovery has been made by Messrs Pelletier and Caventou, who have detected in Cinchonia lancifolia a peculiar substance, which may be called Cinchonia.—*Brande.*

In 1822 this article was imported from France at the enormous price of five guineas an ounce. —*Ed.*

R.

Radix, Contrayervæ, lb.	0	0	2

The root of the Dorstenia Contrajerva.—Contrajerva Root.—This root is imported from South America and the West Indies, where it might safely remain without any loss to medicine.—*Brande.*

—— Enulæ Campanæ, cwt.	0	13	6

The roots of elecampane found in the shops are generally obtained from garden plants. Elecampane root when dry has an aromatic, yet slightly fœtid odour: and when chewed, the taste is at first disagreeable, glutinous, and in some degree resembling that of rancid soap; then aromatic, bitter, and hot.—*Thomson.*

—— Eringii, lb.	0	0	6

This root is produced here, and is occasionally used in medicine and preserves.—*Ed.*

—— Ipecacuanhæ, lb.	0	1	0

By 4 and 5 Will. IV., c. 89, § 5, no abatement of the duties shall be made on account of any damage received by ipecacuanha.

Radix Ipecacuanhæ is the produce of South America. Several varieties of it are occasionally met with, but that which is preferred is imported in bales from Rio Janeiro; it is in short wrinkled pieces, covered with a grey-brown epidermis, and having a central woody fibre, surrounded by a pale grey cortical part, which breaks short and resinous, and in which its virtues reside; the larger, therefore, its relative proportion, the better.—*Brande.*

—— Rhataniæ, lb.	0	1	
—— —— Extract or Preparation of. See Extract, p. 73.			

This plant is a native of Peru. Ratanhy Root is collected for medicinal purposes after the rains. As imported, it consists of pieces of various sizes; but seldom exceeding half an inch in thickness. The root breaks short, exhibiting in the fracture a woody centre, and an easily separable, fibrous, dark-red bark.—*Thomson.*

—— Senekæ, lb.	0	0	2

This plant is a North American perennial. The root is pale-brown and wrinkled, and its virtues reside in the exterior cortical portion.—*Brande.*

—— Serpentariæ, or Snake Root, lb. . . .	0	0	2

This plant is a native of North America, from Pennsylvania to Florida. Dried Serpentaria root is imported into this country in bales, each containing from two to five hundred weight. It is frequently mixed with the roots of Collinsonia præcox. The dried root has an aromatic odour, not unlike that of valerian.—*Thomson.*

Rags, Old Rags, Old Ropes or Junk, or Old Fishing Nets, fit only for making paper or pasteboard, ton . .	0	5	0
—— Old Woollen Rags, ton	0	1	0

(6 and 7 Will. IV., c. 60.)

An extensive manufacture is carried on in this neighbourhood, by which old rags are made into new cloth; and to so great an extent does this manufacture prevail, that at least five million pounds' weight of woollen rags are yearly imported, from Germany and other parts, for this purpose. The rags are subjected to a machine, which tears them to pieces, and reduces them nearly to their primitive state of wool; and they are then, with a small admixture of new wool, again carded, slubbed, spun, and woven; and they make a cloth not very strong, but answering very well for paddings, and other purposes of that nature.—*Correspondent at Leeds.*

Raisins, cwt.	0	15	0
—— produce of, and imported from B. P., cwt. . .	0	7	6

(4 and 5 Will. IV., c. 89. 6 and 7 Will. IV., c. 60.)

By 3 and 4 Will. IV., c. 54, § 2, raisins, being the produce of Europe, shall not be imported into the United Kingdom, *to be used therein*, except in British

Raisins, *continued, viz.*:—	£	s.	d.

ships, or in ships of the country of which the goods are the produce, or in ships of the country from which the goods are imported.

By 3 and 4 Will. IV., c. 52, § 32, no abatement of duties shall be made on account of any damage received by raisins.

By 4 and 5 Will. IV., c. 89, Raisins deposited in warehouses of *special security*, when taken out for home use, the duty shall be charged upon the quantity actually delivered.

By C. O., Nov. 27, 1821, it is stated, that merchants are entitled to a tare of 4 lb. for each half box of sun raisins imported; and that it is the practice in London in drawing average tares to give the merchants a whole number when the fraction is half or more, but in cases in which it does not amount to a half, then to throw it off in favour of the crown.

That it is *not* the practice in London to mark boxes of raisins or other articles in small packages, of which more than one is weighed at a draft, with the contents at the time of landing.

By T. O., 29th Nov. 1836, on the delivery for home use of Raisins deposited in warehouses of *extra* security, fitted up in the proper manner, an allowance is to be made for the natural waste that may have arisen therein in such warehouses, not exceeding 3 per cent. for the first twelve months, on the quantities ascertained at the time of the first entry and landing the same; and for any term, exceeding twelve months, an allowance not exceeding 4 per cent.

Raisins are made from the varieties named the Black Raisin Grape, and the White Raisin Grape. They are cured in two methods; either by cutting the stalk of the bunches half through, when the grapes are nearly ripe, and leaving them suspended on the vine till their watery part be evaporated, and the sun dries and candies them; or by gathering the grapes, when they are fully ripe, and dipping them in a ley made of the ashes of the burnt tendrils; after which they are exposed to the sun to dry. Those cured in the first method are most esteemed.—*Thomson.*

Rape Cakes, cwt.	0	0	2

Rape Cakes are cakes made of rape seed, after extracting the oil therefrom. They are used for feeding cattle, and form a good manure.—*Ed.*

Rape of Grapes, ton	13	6	0

Rape of Grapes are the vine stalks, and also the stems of the cluster dried. They are used in making vinegar.—*Ed.*

Ratafia. See Spirits.

Red Wood, or Guinea Wood, ton	0	5	0

Red or Guinea Wood is imported from the coasts of Guinea, and is used chiefly in dyeing. —*Ed.*

Rhatany Root. See Radix Rhataniæ, p. 105.

Rhubarb, lb.	0	1	0

By 4 and 5 Will. IV., c. 89, § 5, no abatement of the duties shall be made on account of any damage received by rhubarb.

This plant is a native of China and Tartary; the exact species of rheum, with the root of which we are supplied by the Chinese, seems not accurately ascertained. The varieties of Rhubarb, known in commerce under the names of Russian, Turkey, and Indian Rhubarb, are all derived from one source; the finest and most perfect pieces being sold under the name of Russian and Turkey Rhubarb, and the inferior ones as East Indian. In selecting rhubarb for the Russian market, the utmost attention is paid to its soundness; and a variety of curious precautions are adopted by that government to prevent the importation of any inferior kinds. The best rhubarb is in pieces of various sizes, each of which, generally, has a hole bored through it. When cut or broken, it exhibits a mottled texture, and alternate streaks of red and grey. Its odour is peculiar, its taste nauseous, bitter, and astringent.—*Brande.*

Ribands. See Silk.

Rice, not being Rough and in the husk, cwt. . .	0	15	0
—— Rough and in the husk, or paddy, bushel . .	0	2	6
—— the produce of and imported from any B. P., viz.:—			
not being Rough and in the husk, cwt. . .	0	1	0
Rough and in the husk, or paddy, qr. . .	0	0	1

(5 and 6 Will. IV., c. 66.)

——— Rough and in the husk, imported from the west coast of Africa, quarter	0	0	1

(6 and 7 Will. IV., c. 60.)

Drawback.—By 3 and 4 Will. IV., c. 56, § 6, upon the exportation from the United Kingdom of any foreign rice or paddy which shall have been cleaned

Rice, *continued, viz.:*— £ s. d.

therein, and which shall have paid the duties payable on the importation thereof under this act, there shall be allowed and paid for every hundred weight thereof a drawback equal in amount to the duty paid on every four bushels of the rough rice or paddy from which the same shall have been cleaned.

By § 7, such drawback upon rice so exported shall be paid and allowed only upon such clean rice as shall be deposited for the purpose of exportation within one calendar month from the day on which the duty thereon had been paid, in some warehouse (in which the rice may be warehoused on importation without payment of duty), and shall there remain secured until duly shipped to be exported from such warehouse: Provided that the exporter of such rice shall make oath before the collector or comptroller that the rice so warehoused for exportation was cleaned from the rough rice or paddy upon which the duties had been so paid.

Cleaning.—It shall be lawful for the commissioners of customs, under security by bond to their satisfaction, to permit any rice, the product of places within the limits of the East India Company's charter, to be delivered out of warehouse to be cleaned, making such allowance for waste as to the commissioners shall appear to be reasonable. 3 and 4 Will. IV., c. 57, § 35.

This plant is greatly cultivated in most of the eastern countries, where it is the chief support of the inhabitants, and great quantities of it are brought into England and other European countries every year, where it is much esteemed for puddings, &c.—*Ency. Britan.*

With trifling corruptions, rice, in its two forms of husked and unhusked, are known by the same terms (Padi, Bras) in all the variety of languages and dialects which prevail from Madagascar to the Philippines. The best places to take in large cargoes are Indramayu, Cheribon, Tagal, Pacalongan, Japaro, Gressic, and Surabaia. The rice of the eastern districts is generally superior to that of the west. The worst rice is that of Indramayu, which is usually discoloured. All Indian rice is classed in commercial language into the three descriptions of Table Rice, White Rice, and Cargo Rice. Java rice is inferior in estimation to that of Bengal or Carolina, in the markets of Europe. The low estimation of Java rice is not attributable to any real inferiority in the grain, but to the mode of preparing it for the market.—*Crawfurd.*

Rocou. See Annotto, p. 48.

Root, Orris or Iris. See p. 89.

—— other. See Radix, p. 105.

Ropes, New. See Cordage, p. 65.

——— Old. See Rags, p. 105. Coir.—See Coir, p. 63.

Rosewood, ton (6 and 7 Will. IV., c. 60.) . . . 6 0 0

Rosewood is produced in the Canary Islands, the East Indies, China, Jamaica, and the Brazils. It takes a fine polish, and has rather a fragrant smell. It is much used by the cabinet-makers, especially for drawing-room furniture, and forms elegant and costly articles.—*Ed.*

Rosin, or Colophonia, cwt. 0 4 9

—— produce of, and imported from B. P., cwt. . . 0 3 2

Common Rosin, or Yellow Rosin, is the residue of the distillation of turpentine. It receives different appellations according to the mode in which the process is carried on. When the distillation is performed without addition, and continued to dryness, the residue is called Common Rosin, or Colophony, but when agitated with about one-eighth of fresh water while yet fluid, it is named Yellow Rosin.—*Thomson.*

Rubies. See Jewels, page 83.

S.

Saccharum Saturni, lb. 0 0 10

Saccharum Saturni, or Sugar of Lead, is sometimes imported from Germany, but the chief supply is now obtained from the British chemist. As a styptic it is useful, but otherwise it is highly dangerous.—*Ed.*

Safflower, cwt. 0 1 0

Rouge is prepared from carthamus. It is used for dyeing silk of a poppy, cherry, rose, or bright orange-red.—*Ure.*

Sixteen species are natives of the South of Europe and Africa.—*Ency. Metrop.*

This is an indigenous plant of the Indian Archipelago, and is found throughout the whole of it. The colour which it yields is a saffron, for which its name indeed is the expression.—*Crawfurd.*

Saffron, lb. 0 1 0

This is a perennial bulbous plant, probably a native of Asia. Good saffron should be of a

Saffron, *continued, viz.* :— £ s. d.

very bright colour, not too moist, of a warm and slightly bitter taste, and a peculiar odour, remarkably adhering to the clothes.—*Ure.*

Sago, cwt. 0 1 0

A good Sago plantation, or forest, is a bog, knee deep. There is but one species of this palm, but four varieties. Sago is an article of exportation to Europe, to India, principally Bengal, and to China. It is in its granulated form alone that it is ever sent abroad. The best sago is the produce of Siak, on the north coast of Sumatra. This is of a light brown colour, the grains large, and not easily broken. The sago of Borneo is the next in value. It is whiter, but more friable. The produce of the Muluccas, though greatest in quantity, is of the smallest estimation.—*Crawfurd.*

Sails. See Linen, page 86.

Sal Ammoniac, cwt. 0 1 0

The muriate of ammonia, commonly called Sal Ammoniac, comes from Egypt and Persia. It is also found in small quantities round the volcanos of Sicily and Italy. It is likewise made in several countries in Europe. The great desert of Sahara appears to be a basin covered with saline efflorescence; while the country watered by the Niger is totally free from it. Brazil, in America, is destitute of salt; while Paraguay abounds with it. This salt is rare in Scandinavia, and in the north of Russia.—*Malte Brun.*

—— Limonum, lb. 0 4 9

Sal Limonum is a preparation of lemon juice, and is scarcely ever imported. Calico printers and others use it.—*Ed.*

—— Prunelle, cwt. 0 1 0

Sal Prunelle is nitrate of potash cast into flat flakes, or round balls, after fusion. It is used in medicine, and also in curing provisions.—*Ed.*

Salep, or Salop, cwt. 0 1 0

Salep is the root of a species of orchis. The orchis flourishes in various parts of Europe and Asia, and grows in our country spontaneously, and in great abundance. Salep should be chosen clean, firm, and hard; it is very little liable either to decay or sophistication. The people of the East are extremely fond of Salep. Salep is said to contain the greatest quantity of vegetable nourishment in the smallest bulk.—*Chambers.*

Salt . . . . . Free.

Salt, one of the great divisions of natural bodies. Common salt, or sea salt, the name of that salt extracted from the waters of the ocean, which is used in great quantities for preserving provisions, &c. There are few countries which do not afford vast quantities of rock or fossil salt. Mines of it have long been discovered and wrought in England, Spain, Italy, Germany, Hungary, Poland, and other countries of Europe. In several parts of the world, there are huge mountains which wholly consist of fossil salt. The new world is likewise stored with treasures of this useful mineral, as well as with all other kinds of subterranean productions. Moreover, the sea affords such vast plenty of common salt, that all mankind might thence be supplied with quantities sufficient for their occasions. There are also innumerable springs, ponds, lakes, and rivers, impregnated with common salt, from which the inhabitants of many countries are plentifully supplied therewith. Amongst the salt mines of chief note are those of Northwich in Cheshire, Altemonte in Calabria, Halle in Tyrol, Cardona in Catalonia; also those stupendous mines at Wilieczka in Poland, and Scowar in Upper Hungary.—*Ency. Britan.*

The uses of salt are numerous and important: perhaps much more so than is generally believed or understood. In the arts, manufactures, and agriculture, it holds a distinguished place among the most valuable articles employed.—*Rensselaer.*

The prime cost of Salt (supplied by merchants from Bombay) in the district of Malabar, which contains a population of 900,000, is 35*s.* per garce; in the district of Canara, which contains a population of 850,000, where it is produced by solar evaporation, it averages 22*s.* These two districts jointly supply the Mysore country; and the latter, in conjunction with Goa, supplies the Mahratta country.—*Correspondent, Oriental Club.*

Saltpetre, cwt. 0 0 6

The bulk of Saltpetre used in this country comes from the East Indies, where, at certain seasons of the year, they find it deposited on the surface of the soil. It is swept off once or twice a week, and as often renewed. At Apulia, near Naples, there is, according to Parker, a bed containing 40 per cent. of it; and in Switzerland the farmers extract it in abundance from the earth under the stalls of their cattle. The goodness of saltpetre is measured by the angle at which light is refracted in passing through it. As the angle is less, the quality is better. The inferior sort contains common salt: it is tested at Apothecaries' Hall, and the several refractions denoting the quality are marked upon the bags.—*Quar. Jour. of Agr.*

Samples. See under the names of the several articles, also under Patterns, page 100.

Sanguis Draconis, cwt. 0 4 0

The astringent juice, known in commerce by the name of Dragon's Blood, is the produce of several American plants, which do not belong to the same genus. At Laguna, toothpicks steeped in the juice of the dragon tree are made in the nunneries, and are much extolled as highly useful for the preservation of the gums.—*Humboldt.*

£ s. d.

Santa Maria Wood, 100*l.* value 20 0 0

This wood has recently been introduced into this country from Honduras, and is used by ship-builders.—*Ed.*

Sapan Wood, ton 0 1 0

Sapan Wood is similar to Brazil wood, and is applied to the like purposes. It is produced in South America, Japan, and Cochin China. It is employed not only in building, but likewise in the making of small articles, such as cabinets, boxes, &c.—*Ed.*

Sarsaparilla, lb. 0 0 6

By 4 and 5 Will. IV., c. 89, § 5, no abatement of the duties shall be made on account of any damage received by sarsaparilla.

Several kinds of Sarsaparilla root are occasionally imported from South America. That which is preferred is in long slender runners, issuing from a common stem: it is bound up in bundles of various sizes, which very frequently contain extraneous substances in their interior, or faggots of rotten and decayed roots. This variety is distinguished as Lisbon sarsaparilla; it is the produce of the Brazilian settlements of Peru and Astaranham, in South America.—*Brande.*

Sassafras, cwt. 0 2 0

The wood of this tree, which is very common in most parts of North America, is yellowish and odoriferous, of a brisk, aromatic scent, somewhat resembling fennel. The Lignum Sassafras, and chiefly its bark, wherein its principal virtue is supposed to reside, as it does also in the smaller twigs more than in the larger pieces, was formerly sold at an incredible price, to be used with sarsaparilla and China-root. Choose that covered with a thick bark, reddish, and rough, of a sharp taste, and a strong aromatic smell.—*Chambers.*

Recently the sassafras tree has been discovered in great quantities in the island of Banca, and cut down for commercial purposes.—*Crawfurd.*

Satin Shoes and Boots, New. See Boots, page 54.

—— having been worn. See Baggage, page 50.

—— in general. See Silk.

Saunders, Red, ton 0 1 0

———— White or Yellow, cwt. 0 1 0

There are three different woods brought under this name from the East Indies, in large billets, and said to be the produce chiefly of the island of Timor, in the Indian Ocean. The Yellow Saunders is of a pale yellowish or brownish colour, close even grain, pleasant smell, and bitterish, aromatic pungent taste. The White Saunders is of a paler whitish colour; and being far weaker than the other, promises little medicinal virtue, and has been long neglected. The Red Saunders is of a dull red, almost blackish colour on the outside, and deep brighter red within: its fibres are occasionally curled, as in knots.—*Chambers.*

Sausages or Puddings, lb. 0 0 4

The most esteemed confection of this kind is the Bologna sausage, which is much thicker than the common one, and is made with much success in some cities in Italy, particularly Bologna, Venice, &c., whence great quantities are exported to other places.—*Rees.*

Scaleboards, cwt. 3 8 2

Scaleboards are very thin boards used in printing, and in the making of hat boxes.—*Ed.*

Scammony, lb. 0 2 6

This is a common plant in Syria: its roots furnish, by incision, a milky juice, which concretes into the scammony of commerce, a substance chiefly imported from Aleppo. It occurs in very various states of purity: and an extremely inferior and evidently adulterated article is brought from Smyrna in cakes. Aleppo Scammony comes into the market in packages called drums, weighing about 100lb. each. A fictitious article, composed of jalap, senna, manna, gamboge, and ivory black, is sometimes sold for scammony. The colour of good scammony in powder is light greenish-grey.—*Brande.*

Sculptures or Models first made in the United Kingdom, copies of casts of, prohibited to be imported on pain of forfeiture. 6 Geo. IV., c. 107, § 53.

SEED, Acorns, bushel 0 1 0

The nut or fruit of the oak tree. They make one of the best substitutes for coffee when scorched brown over a slow fire. In England, at this time, they are principally given to poultry and hogs for fattening.—*Ency. Metrop.*

—— Ammi, or Ammios, lb. 0 0 6

Ammi or Ammios Seed comes from Alexandria and Crete occasionally, though it is rarely imported, and is of little use.—*Ed.*

—— Aniseed, cwt. 0 5 0

The taste of Aniseed is warm and sweet: it should be free from mustiness, and, when rubbed in the hands, exhales its peculiar aromatic odour. The small and more compact seed,

Seed, *continued, viz.:*— £ s. d.

imported from Spain, is usually preferred to the lighter and larger kind, which is the growth of this country.—*Brande.*

—— Burnet, cwt. 1 0 0

Linnæus reckons three, and Miller four species. All these sorts are hardy perennial plants, and will thrive in almost any soil or situation.—*Chambers.*

—— Canary, cwt. 3 0 0

Canary Seed is a well-known seed, used as food for singing birds, originally procured from the Canary Islands. The chief, if not the only supply, is obtained from this country.—*Ed.*

—— Caraway, cwt. 1 10 0

The seeds are used by the London confectioners and bakers, as well as for medicinal purposes.—*Thomson.*

—— Carrot, lb. 0 0 9

The sensible qualities of the root of the cultivated carrot are well known: it contains chiefly mucilage and sugar. The seeds of the wild variety have an aromatic odour, and a warm pungent taste: qualities depending on an essential oil, which may be separated by distillation with water.—*Thomson.*

—— Carthamus, lb. 0 0 6

This is the seed of the safflower plant. See Safflower.—*Ed.*

—— Castor. See Nuts, page 93.

—— Cevadilla. See Sebadilla Seed, page 111.

—— Clover, cwt. 1 0 0

By 3 and 4 Will. IV., c. 54, § 2, clover seed, being the produce of Europe, shall not be imported into the United Kingdom, *to be used therein*, except in British ships, or in ships of the country of which the goods are the produce, or in ships of the country from which the goods are imported.

Clover Seed is universally known, and is imported chiefly from France and the Netherlands.—*Ed.*

—— Cole, quarter 0 1 0

Cole Seed is produced from a plant of the cabbage kind. It is used in feeding cattle. The seed yields a good oil, and the refuse makes manure.—*Ed.*

—— Coriander, cwt. 0 15 0

This plant is an annual, a native of Italy; but is now found wild in some parts of this country. The dried seeds have a grateful, aromatic odour, and a moderately warm, pungent taste; qualities which depend on an essential oil, that can be obtained separate by the distillation of the seeds with water.—*Thomson.*

—— Cummin, cwt. 0 2 0

This plant is an annual, a native of Egypt, but cultivated in great abundance in Sicily and Malta; whence the seeds are brought to this country. Cummin seeds have a strong, peculiar, heavy odour, and a warm, bitterish, disagreeable taste.—*Thomson.*

—— Fennel, cwt. 0 2 0

Fennel is a biennial plant, originally found in the south of Europe only, but now growing abundantly on our chalky soils and cliffs, and flowering in July and August. There are three varieties of fennel; the root of the first of which, the common fennel, and the seed of the second, the sweet fennel, are officinal. The roots found in the shops are the produce of our own country, and are taken up in the spring; but the seeds are generally imported from Italy.—*Ed.*

—— Fennugreek Seed, cwt. 0 9 6

The southern parts of Europe produce the plant from which this seed is obtained. It is used in pharmacy.—*Ed.*

—— Flax, quarter 0 1 0

By T. L., Dec. 29, 1832, their lordships permit the introduction of flax seed from Holland in neutral vessels.

The best seed is that brought from the east country, particularly from Riga, whence great quantities are imported. This is short, roundish, firm, oily, heavy, and of a shining or clear brown colour, which, though dear, repays the charges with abundance

The Siberian perennial flax answers very well for making common strong linen; but the thread spun from this is not so fine or white as that produced from the common sort.—*Rees.*

—— Forest, lb. 0 0 6

—— Garden, not particularly enumerated or described, nor otherwise charged with duty, lb. . . . 0 0 6

Seed, *continued, viz.* :—	£	s.	d.
—— Grass of all sorts, cwt.	1	0	0
—— Hemp, quarter	0	1	0

Hemp seed is imported for sowing, for feeding birds, and for extracting oil therefrom. Flax and hemp seed are of great importance in the manufacture of linen, which in this country is now brought to a great pitch of excellence.—*Ed.*

—— Leek, lb.	0	1	6
—— Lettuce, quarter	0	1	0
—— Linseed, quarter	0	1	0

By 3 and 4 Will. IV., c. 54, § 2, linseed being the produce of Europe shall not be imported into the United Kingdom, *to be used therein*, except in British ships, or in ships of the country of which the goods are the produce, or in ships of the country from which the goods are imported.

—— Lucern, cwt.	1	0	0

It is the same plant which the ancients were so fond of under the name of Medica. This is the only plant in the world whose hay is preferable to the saintfoin for the fattening of cattle.—*Chambers.*

—— Maw, cwt.	3	0	0

Maw seed is used as food for birds. It has been thought to have similar properties as the poppy seed.—*Ed.*

—— Millet, cwt.	0	11	6

One sort grows naturally in India, but is now cultivated in many parts of Europe as an esculent grain. The other grows naturally at La Vera Cruz. The common millet was originally brought from the eastern countries, where it is still greatly cultivated, whence we are furnished annually with this grain, which is by many persons greatly esteemed for puddings, &c.—*Chambers.*

—— Mustard, bushel	0	8	

Although the seeds of two species of mustard differ in their botanical characters, yet they agree in other respects, the common being only rather more pungent; and they may be indiscriminately employed. Reduced to a fine powder, they form the common condiment every day used at our tables.—*Thomson.*

Miller reckons four, and Linnæus nine species.—*Chambers.*

—— Onion, lb.	0	1	6

Pea, Indian.—By O. C., Aug. 9, 1836, Indian Pea is to be admitted to entry as an article not enumerated in the table of duties, and not in any degree manufactured, whether it be imported whole or after the seed has been extracted, viz., the 100*l.* val., 5*l.*

—— Parsley, lb.	0	0	1
—— Piony, or Peony, lb.	0	0	6
—— Quince, lb.	0	3	0
—— Rape, quarter	0	1	0

By 3 and 4 Will. IV., c. 54, § 2, rape seed, being the produce of Europe, shall not be imported into the United Kingdom, *to be used therein*, except in British ships, or in ships of the country of which the goods are the produce, or in the ships of the country from which the goods are imported.

—— Sebadilla, or Cevadilla, cwt.	0	4	0
(6 and 7 Will. IV., c. 60.)			
—— Shrub or Tree not otherwise enumerated, lb.	0	0	6
—— Trefoil, cwt.	1	0	0

Miller enumerates twelve, Linnæus forty species. The species commonly cultivated in the open fields for the food of cattle are the Red Dutch Clover, the White Dutch Clover, and the Hop Clover.—*Chambers.*

—— Worm, cwt.	0	2	6

Worm seed is a hot, bitter, drying kind of seed, proper to destroy worms generated in a human body, and particularly in children. This seed is light, small, of a brownish colour, an oblong figure, a bitter taste, and a strong smell. It must be chosen new, greenish, of a sharp, bitter, aromatic taste, not a little disagreeable. The place where it is produced is Persia, about the frontiers of Muscovy. It is brought to us from Aleppo, &c.—*Chambers.*

—— All Seeds not particularly enumerated nor otherwise charged with duty, commonly made use of for extracting Oil therefrom, quarter	0	1	0
—— All other Seeds not particularly enumerated, nor otherwise charged with duty, 100*l.* val.	30	0	0

By C. O., Oct. 12, 1818, seeds, &c. for the Horticultural Society may be delivered *duty free.*

£ s. d.

Segars. See Tobacco, Manufactured.

Sena, lb. 0 0 6

By 4 and 5 Will. IV., c. 89, § 5, no abatement of the duties shall be made on account of any damage received by sena.

The European market is supplied with sena leaves from Alexandria, whither they are brought from Upper Egypt; and after having been mixed and adulterated with leaves of the Cynanchum oleafolium, or Argel, and occasionally also with the leaves of bladder sena, box, and some others, they are packed in bales for exportation. It is difficult to describe the characters which should guide us in the selection and purchase of sena; among them we may enumerate a bright fresh colour, and an agreeable smell somewhat resembling that of green tea. It should not be too largely mixed with stalks, seed pods, and other extraneous matter, nor very much broken, nor very dusty.—*Brande.*

Shaving for Hats. See Platting, p. 102.

Sheep, prohibited to be imported for home use on pain of forfeiture, but may be warehoused for exportation only. 3 and 4 Will. IV., c. 52, § 58.

European Sheep.—Nearly every country in Europe has its own race of sheep. These again are subdivided into peculiar varieties, arising from difference of climate, food, treatment, and intermixture. European sheep vary considerably in size and form; but the most important difference is in the quantity and quality of the wool, it being thin in some, dense in others, coarse or fine, more or less elastic, &c. &c. Of the German sheep there are the following varieties:—The Friesland, about three feet high and four in length, producing a coarse wool about four or five inches long. It is found in the marshes of Schleswick, near Husum, in Friesland, in the environs of Bremen, in Holland, &c.; and if put upon inferior pasture soon degenerates and becomes smaller. The Eyderstaedt, which is somewhat smaller, having long wool on the back, and very short hairs on the belly and thighs. The Suabian, also termed Zaubelschaaf, found in different parts of Suabia and Franconia. It is small, and produces about two pounds of fine wool, like flock silk. The heather sheep, also called Heidschnucke, one of the smallest kinds, found on the heath of Lunebourg, in the environs of Bremen and the Mark. It is clipped twice a-year, yielding each time about a pound and a half of long coarse wool. This method of twice clipping has been generally adopted in large flocks amongst sheep bearing a secondary quality of wool. The Spiegelschaafe, found in Mecklenburg, Franconia, &c., with a blue woolly ring round the eyes, may be considered a species of German sheep, produced by intermixture. The Polish sheep resembles the German sheep in size and wool. The Danish is distinguished by a smooth head, erect ears, and wild disposition. The wool is coarse, mingled with stiff hairs. The Swedish, a cross breed of the Spanish, has lately been much improved. It had originally but little wool, and that of a coarse quality. The Belgian, Flemish, and Flanders sheep are nearly five feet in length, and weigh about two cwt. The wool is middling. The Dutch sheep are a species of them. The Hungarian sheep, like the Moldavian, have a very long, coarse, and inferior wool, and the flesh is very fat and unpalatable.—*Ed.*

The Húniah is a large tail breed, with slender, compressed, spirally-twisted horns, and short narrow tail. Though now naturalised in the Kachár, it is of Trans-Himálayan origin. The colour is almost invariably white. Individuals of this species are apt to have three, four, and even five horns. The Húniah cannot bear the heat of Nepal, south of the northern division of Asia, and will doubtless flourish in England, where the experiment is making of naturalising it. The wool is superb.—*Athenæum.*

Shells. Mother-of-Pearl. See p. 91.

Ships, to be broken up, with their tackle, apparel, and furniture, except Sails, viz.:—

—— Foreign Ships, 100*l.* val. 50 0 0

—— British Ships entitled to be registered as such, not having been built in the United Kingdom, 100*l.* val. . 15 0 0

—— As to the Ships in which goods may be imported, see page 2.

Wrecks.—By C. O., Dec. 16, 1835, no higher duty is chargeable upon the wrecks of "British ships or vessels entitled to be registered as such, not having been built in the United Kingdom" than is payable on such ships when to be broken up, viz. fifteen per cent. *ad valorem.*

Duty payable upon "Ships to be broken up."—By T. L., Jan. 11, 1836, the duty of 20 per cent. to be levied; but in every case where such indulgence shall be claimed, a strict and specific investigation to be made by the officers of customs, in order to guard against imposition.

Shoes, New. See Boots, p. 54.

—— having been worn. See Baggage, p. 50.

Shrubs. See Plants, p. 102.

Shumack, ton 0 1 0

By 3 and 4 Will. IV., c. 54, § 2, Shumack being the produce of Europe shall not be imported into the United Kingdom *to be used therein*, except in British ships, or in ships of the country of which the goods are the produce, or in ships of the country from which the goods are imported.

Shumac, *continued, viz.* :—	£	s.	d.

Common Shumac is a shrub that grows naturally in Syria, Palestine, Spain, and Portugal. In the two last, it is cultivated with great care. Its shoots are cut down every year quite to the root; and, after being dried, they are reduced to powder by a mill, and thus prepared for the purposes of dyeing and tanning. The shumac cultivated in the neighbourhood of Montpelier is called redoul or roudou.—*Ure.*

Silk. Knubs or Husks of Silk and Waste Silk, cwt.	0	1	0
—— Raw Silk, lb.	0	0	1
—— Thrown Silk, not dyed, viz.:—			
Singles, lb.	0	1	6
Tram, lb.	0	2	0
Organzine or Crape Silk, lb.	0	3	6
—— Thrown Silk, dyed, viz.:—			
Singles or Tram, lb.	0	3	0
Organzine or Crape Silk, lb.	0	5	2
—— Manufactures of Silk, or of silk mixed with any other material, the produce of Europe, viz.:—			
Silk, or Satin, plain, lb.	0	11	0
or, and at the option of the officers*, 100*l.* val.	25	0	0
Silk or Satin, Figured or Brocaded, lb.	0	15	0
or, and at the option of the officers*, 100*l.* val.	30	0	0
Gauze, Plain, lb.	0	17	0
or, and at the option of the officers*, 100*l.* val.	30	0	0
Gauze, Striped, Figured, or Brocaded, lb.	1	7	6
or, and at the option of the officers*, 100*l.* val.	30	0	0
Crape, Plain, lb.	0	16	0
or, and at the option of the officers*, 100*l.* val.	30	0	0
Crape, figured, lb.	0	18	0
or, and at the option of the officers*, 100*l.* val.	30	0	0
Velvet, Plain, lb.	1	2	0
or, and at the option of the officers*, 100*l.* val.	30	0	0
Velvet, Figured, lb.	1	7	6
or, and at the option of the officers*, 100*l.* val.	30	0	0
Ribands, Embossed or Figured with Velvet, lb.	0	17	0
or, and at the option of the officers*, 100*l.* val.	30	0	0
and further, if mixed with Gold, Silver, or other Metal, in addition to the above rates, when the duty is not charged, according to the value, lb.	0	10	0
Fancy Silk, Net or Tricot, lb.	1	4	0
Plain Silk Lace or Net, called Tulle, sq. yd.	0	1	4
—— Manufactures of Silk, or of Silk mixed with any other material, the produce of and imported from B. P., within the limits of the East India Company's Charter, 100*l.* val.	20	0	0

By T. O., Feb. and April, 1819, and Aug. 1825, patterns and samples of silk, useful only as such, are *duty free.*

Manufactures of silk, being the manufactures of Europe, unless into the port of London, or into the port of Dublin direct from Bordeaux, or into the port of Dover direct from Calais, or into Dover from Boulogne, and unless in a ship or vessel of seventy tons, or upwards, or into the port of Dover in a vessel of the burden of sixty tons at least, with *licence* of the commissioners of customs, prohibited to be imported on pain of forfeiture. 3 and 4 Will. IV., c. 52, § 58.—4 and 5 Will. IV., c. 89, § 6.

—— Stockings, Shoes, and Gloves, having been worn, See Baggage, p. 50. New, See Boots, p. 54.

It shall be lawful for the commissioners of customs to permit any stuffs or fabrics of silk, linen, cotton, or wool, or of any mixture of them with any other material, to be taken out of the warehouse to be cleaned, refreshed, dyed, stained, or calendered, or to be bleached or printed, without payment

* Officers of Customs to be understood in all these cases.

SILK, *continued, viz.*:—	£	s.	d.
of duty of customs, under security; nevertheless, by bond to their satisfaction, that such goods shall be returned to the warehouse within the time that they shall appoint. 3 and 4 Will. IV., c. 57, § 35.			
—— Millinery of Silk or of which the greater part of the materials is of Silk, viz.:—			
Turbans or Caps, each	0	15	0
Hats or bonnets, each	1	5	0
Dresses, each	2	10	0
Or, and at the option of the officers, 100l. val.*	40	0	0
—— Manufactures of Silk, or of Silk and any other materials, not particularly enumerated, or otherwise charged with duty, 100*l.* val.	30	0	0
—— Articles of Manufactures of Silk, or of Silk and any other material, wholly or in part made up, not particularly enumerated, or otherwise charged with duty, 100*l.* value	30	0	0
—— Worm Gut, 100*l.* value	20	0	0

The silk worm is a native of China, and the culture of silk, in ancient times, was entirely confined to that country, where, we are told, that the empresses, surrounded by their women, employed their leisure hours in the reeling of silk, and in the weaving of silk tissues and veils. Vast quantities of raw silk are annually imported into this country from Bengal, China, Italy, and Turkey. The raw silk thus imported is, however, too slender in the thread for the weaving of most articles; the greater part of it is therefore sent to a mill to be *thrown*, as it is termed. All kinds of silk, which are simply drawn from the cocoons by reeling, are termed *raw silk*, but are distinguished by several denominations, according to the number of fibres which compose the thread. As raw silk is very rarely used without being dyed, it is necessary to prepare the thread for that process, by giving it a twist, which enables it to withstand the effect of the hot liquor, without separating the fibres, or furring it up. The *silk yarn* employed by the weavers for the woof or weft of the stuffs they fabricate is composed of two or more threads of the raw silk, and undergoes a slight twisting by a machine. In the weaving of silk stockings, the thread employed is of the same kind, but contains a greater number of the single threads, according to the strength and quality of the work. *Organzine silk* is composed of two, three, or four threads of raw silk united, by first twisting separately each component thread in a mill, in a right-handed direction; and then, by a subsequent operation, twisting the two threads together in a contrary direction.—*Register of the Arts and Sciences.*

China Silks.—The Chinese will not even pack silks for exportation in damp weather; that is to say, unless they are hurried to do it by the strangers who have business with them, and wish to get their ships away sooner than ordinary. I have known a ship detained three weeks longer than the captain wished at Canton, because the security-merchant would not pack the silks which formed part of her cargo until the weather became favourable. This will account, in some measure, not only for the permanency and beauty of the dye, but likewise for the care that is taken to preserve it. The Chinese say that if newly-dyed silks be packed before they are perfectly dry, or in damp weather, they will not only lose their brightness of colour, but will also become spotted. They may have some secret in the spinning and tissue of silks, which we know nothing of, but certainly not in dyeing them.—*Dobell.*

The Italian Silks preserve their ancient reputation in the markets of Britain; but they have now formidable rivals. The attention paid by the East India Company and other oriental merchants to the silks of India and China—their low prices—their improving qualities—have tended to shift the position of Italian silks for the English demand, and will continue to influence it. From 1800 to 1814, the average importation of silk into London was 786,280 Italian lb. of Italian silk, and only 538,483 lb. of Asiatic silk; while from 1815 to 1834, the average of Italian silk imported was 1,446,519 Italian lb., and of Asiatic silk, 1,572,051 lb. Thus the increase of Italian silk has been 84 per cent., and that of Asia 192 per cent., or more than double. In other words, the importation of Italian silks, from 1802 to 1814, was 50 per cent. more in amount than the importations from Asia, while the average since 1815 has been 8 per cent. more from Asia than from Italy.—*Report on the Statistics of Tuscany, Lucca, the Pontifical and Lombardo-Venetian States.* By J. BOWRING, LL.D.

Culture of Silk in the West Indies.—A specimen of raw silk produced in Guadaloupe has been exhibited on 'Change, being the first produce of that island, and the sample has excited much interest in the trade, the filature being exceedingly fine, and the cocoons larger than those produced either in Italy or India. The fact that silk can be raised in the colony referred to is of more importance, as it is understood that the attention of some of our West India planters has been drawn to the subject of rearing the silkworm in our own colonies, which might in some degree take the place of sugar cultivation.—*Ed.*

SKINS, FURS, PELTS, and TAILS, viz.:—

Skin, in commerce, a term particularly used for this membrane, stripped off the animal, to be prepared by the tanner, skinner, currier, parchment-maker, &c., and converted into

* Officers of Customs to be understood.

SKINS, &c., *continued, viz.* :—	£	s.	d.

leather, &c. The use of skins is very ancient, the first garments in the world having been made of skin. The Danes and other northern nations have a long time dressed themselves in skins.—*Rees.*

—— Badger, undressed, skin	0	0	6
—— Bear, undressed, skin	0	4	6
———— undressed, imported from any B. P. in America, skin	0	2	6

The skin of the Bear is a valuable fur. The skins of the white bears are of great use to those who travel in winter. They are dressed, even at Spitzbergen, by steeping them in warm water, which extracts the grease; and they are afterwards dried. Gerard de Veira asserts that, after killing one of these bears, he measured the skin, and found it to be 23 feet long, which is more than triple the length of the common bear. The polar bear is of great use to the Greenlanders, who split his tendons into threads for sewing, and make boots, shoes, and gloves of his skin.—*Buffon.*

—— Beaver, undressed, skin	0	0	8
———— undressed, imported from any B. P. in America, skin	0	0	4

By C. O., Jan. 15, 1824, pieces of Beaver skins, from the British Colonies, to pay duty as follows, viz.: to weigh pieces of beaver skins against whole skins upon so many as are required to balance the weight of the pieces, on future importation, and charge duty on so many whole skins.

Beaver, the fur or skin of an amphibious animal, called the Castor, or Beaver, sometimes found in France, Germany, and Poland, but most abundantly in the province of Canada in North America.—*Chambers.*

Beaver skins are important articles in commerce, being used in the manufacture of hats; the short downy part of the fur, which is close to the body, and covered by the long coarse hair, being employed for that purpose; but it is generally mixed with the downy fur of other animals. The black skins are esteemed the most valuable, but the general colour is a dark chesnut brown. White beavers are very rare. The Hudson's Company have at one sale sold more than 54,600 skins. They are named differently according to their quality. Coat beaver is what has been worn by the Indians as coverlets. Parchment beaver, because the lower side resembles parchment; and Stage beaver, which is the worst, is that killed out of season, when the Indians are on journeys.—*Ency. Metrop.*

—— Calabar. See Squirrel Skins, p. 120.			
—— Calf, viz.:—			
———— in the Hair, not Tanned, Tawed, Curried, or in any way dressed, viz.:—			
dry, the cwt.	0	4	8
wet, the cwt.	0	2	4
the produce of and imported from the West Coast of Africa, each skin not exceeding 7 lb. the cwt. .	0	2	4
—— produce of and imported from B. P., viz.:—			
dry, the cwt.	0	2	4
wet, the cwt.	0	1	2
———— Tanned, and not otherwise dressed, the lb. .	0	0	9
—— produce of and imported from B. P., lb. . .	0	0	4½
—— Cut or Trimmed, lb.	0	1	2
—— the produce of and imported from B. P., lb. . .	0	0	7
—— Tawed, Curried, or in any way Dressed (not tanned hides), lb.	0	1	0
———— the produce of and imported from B. P., lb. .	0	0	6
———— Cut or Trimmed, lb.	0	1	6
———— the produce of and imported from B. P., lb. .	0	0	9

By T. L., May 13, 1837, the higher duty to be charged upon those skins only which have been rounded by the separation of the flanks and thinner parts from the bodies of the skins, and that the cutting away of small parts or jagged edges of the skin does not constitute a cutting or trimming in the intention of the Act.

Calves, beside their flesh, afford two sorts of commodities for trade, namely, the hide and the hair. Calf-skins, in the leather manufacture, are prepared and dressed by the tanners, skinners, and curriers, who sell them for the use of the shoemakers, saddlers, bookbinders, and other artificers, who employ them in their several manufactures. Calf-skin dressed in shumac denotes the skin of this animal curried black on the hair side, and dyed of an orange colour on the flesh side, by means of shumac, chiefly used in the making of belts.—*Chambers.*

—— Cat, undressed, skin	0	0	1

SKINS, &c., *continued, viz.:*— £ s. d.

Of all spotted animals, the robe of the male Ocelot or Mexican Cat is unquestionably the most beautiful and the most elegantly variegated. But in the female Ocelot the colours are fainter and the design more irregular. The Margay, or Cayenne Cat, is much smaller than the Ocelot. In size and figure he resembles the wild cat. The tiger-cat skin, like that of the ounce, is very much spotted. The Pichou is a kind of cat as tall as a tiger, but not so thick: his skin is equally beautiful: he is not very common in Louisiana. There is still another animal of this genus, which the furriers call Guepard: his fur, which is of a very pale yellow colour, is speckled, like that of the leopard, with black spots, but they are smaller and nearer each other. The Wild Cat of New Spain is nearly three feet high, and more than four in length; its hair is so stiff, that pencils may be made of it with a firm point. A considerable traffic is carried on in cats' skins. Spain furnishes a great number, but the chief quantity comes from Russia, which are exported from that country to different parts of Europe, and also to China.—*Buffon.*

—— Chinchilla, undressed, skin 0 0 3
—— Cony, undressed, 100 skins 0 1 0

Greece and Spain seem to be the only places in Europe where rabbits anciently existed. Thence they were transported into more temperate regions; as Italy, France, Germany, Britain, where they are now naturalized. We find them in the most southern parts of Asia and Africa; as along the Persian Gulf, the Bay of Saldana, in Libya, Senegal, and Guinea. They are likewise found in the American islands, where they have been brought from Europe, and have succeeded extremely well. Their furs form a considerable article in the manufacture of hats; and such part of the fur as is unfit for that purpose has been found as good as feathers for stuffing beds and bolsters.—*Buffon and Pennant.*

—— Deer, undressed, skin 0 0 1
———— undressed, produce of and imported from any B. P. in America, 100 skins . . . 0 1 0
———— Indian, half dressed, skin . . . 0 0 2
———— undressed or shaved, skin . . . 0 0 1

The number of Matacani, or Little Deer, is so considerable in the Llanos, that a trade might be carried on with their skins. A skilful hunter would kill more than twenty a-day; but the indolence of the inhabitants is such, that often they will not give themselves the trouble of taking the skin. The trade in these skins is carried on, but on a very insignificant scale, at Carora and at Barquesimeto.—*Humboldt.*

Deer skin, when properly dressed, is an excellent defence against the cold; for when the hair is outmost, neither cold nor rain can penetrate it. The skin of the deer makes a very pliable and useful leather.—*Buffon.*

It is a curious fact, that if the rein-deer skin be exposed to salt-water, the hair falls off, unless the fur be immediately well rubbed with snow.—*A. De Capel Brooke.*

—— Dog, in the Hair, not Tanned, Tawed, or in any way Dressed, doz. skins 0 0 2

The Isatis, or Arctic Dog, is called the Cross Fox. Dogs are killed for the sake of their skins both in Asia and Hudson's Bay; the fur is light and warm, but not durable. The tips of their tails are always black; those of the common foxes are always white. The Greenlanders preserve the skin for traffic. They also make buttons of the skins, and split the tendons, and make use of them instead of thread. The blue furs are much more esteemed than the white. The New Zealanders are very careful of their dogs, feed them with fish, and when fat, kill them for the sake of their flesh and skin. The hair is used for ornamental purposes.—*Buffon.*

On the southern bank of the Cano, between the tributary streams Parapara and Oche, lies the almost ruined mission of San Miguel de la Tortuga. The Indians assured us that the environs of this little mission abound in otters with a very fine fur, called by the Portuguese Water-dogs.—*Humboldt.*

—— Dog Fish, undressed, the doz. skins . . . 0 5 2
———— undressed, of British taking and imported direct from Newfoundland, doz. skins 0 0 1
—— Elk, in the Hair, not Tanned, Tawed, Curried, or in any way Dressed, skin 0 1 0

In Europe and Asia the elk is found only on this side, and the rein-deer beyond, the polar circle. In America we meet with them in lower latitudes, because there the cold is greater than in Europe. The elk approaches not so near the pole, but inhabits Norway, Sweden, Poland, Lithuania, Russia, Siberia, and Tartary, as far as the north of China. In Canada, and in all the northern parts of America, we meet with the elk, under the name of the Original, and the rein-deer under that of Caribou. The elk is taller than a horse. His hair is commonly grey, sometimes yellow, and as long as a man's finger. In general, the elk is much larger and stronger than the stag or rein-deer. His hair is so rough, and his skin so hard, that it is hardly penetrable by a musket-ball.—*Buffon.*

—— Ermine, undressed, skin 0 0 3
———— Dressed, skin 0 0 8

SKINS, &c., *continued, viz.:*— £ *s. d.*

The weasel with a black tail is called the Ermine, and Roselet by the French. In Norway the ermine lives among the fragments of rocks. This animal seems to belong to the weasel tribe; his skin is white, except the tail, which is spotted with black. The furs of Norway and Lapland preserve their whiteness better than those of Russia, which sooner turn yellowish; and for this reason the former are of greater request, even at Petersburgh. —*Buffon.*

—— Fisher, undressed, skin 0 0 6
———— undressed, imported from B. P. in America, skin 0 0 3

For the description of Fisher-skins, see Sable-skins, they being only different names for the same article.—*Ed.*

—— Fitch, undressed, doz. skins 0 2 0

The Polecat, Fitchet, or Foumart.—The length of this animal is about seven inches, exclusive of the tail; that of the tail six. The sides are covered with hairs of two colours, the ends of which are of a blackish hue, like the other parts; the middle of a full tawny colour. Though the smell of the polecat, when alive, is rank and disagreeable, even to a proverb, yet the skin is dressed with the hair on, and used as other furs for tippets, &c., and also to line clothes.—*Rees.*

—— Fox, undressed, skin 0 0 8
———— undressed, imported from any B. P. in America, skin 0 0 4
———— Tails, undressed, 100*l.* val. . . . 5 0 0

In Norway there are white, bay, and black foxes, and others which have two black lines on the reins. The latter kind, and those which are wholly black, are most esteemed. These furs are a considerable article of commerce. From the port of Bergen alone more than 4,000 foxes' skins are annually exported.—*Buffon.*

—— Goat, raw or undressed, doz. skins . . . 0 0 6
———— tanned, the doz. skins 2 0 0

Goat Skin is more valuable than that of the sheep. Goats are so numerous in Norway, that from the port of Bergen alone 80,000 raw hides are annually exported, without reckoning those which have been dressed. The skin is peculiarly well adapted for the glove manufactory, especially that of the kid; abroad it is dressed and made into stockings, bed-ticks, bolsters, bed hangings, sheets, and even shirts. In the army, it covers the horseman's arms, and carries the foot soldier's provisions. It takes a dye better than any other skin.—*Buffon and Pennant.*

—— Hare, undressed, 100 skins 0 1 0

According to the furriers, the Siberian hares are the finest in the world, in size, strength, and quality of the fur. Next to these in point of size are the mawkins found in the Isle of Man. The weight of one of them exceeds belief, and has been given as high as 12, 13, and 14lb.—*Ed.*

—— Husse, undressed, skin 0 0 6
—— Kangaroo, raw and undressed, imported from B. P., 100*l.* val. 5 0 0

One kind gets the name of Forest Kangaroo from being found on dry places, partially covered with trees. Another, which is styled the Mountain Kangaroo, is black, with shaggy hair, and found upon the hills. There is a third, the Red Kangaroo, so called from its colour, which is chiefly found on the plains, or more open forests. Its fur is smooth and soft. In the interior a kangaroo has been met with, with fur so long and soft, as to get the name of the Woolly Kangaroo. These are all animals of considerable size, being found of the weight of between two and three hundred pounds; and they are all sought after for food; while their skins, in some places of the country, more especially in the south-western parts of New Holland, and in Van Diemen's Land, are used by the native inhabitants for cloaks, while the colonists dress and prepare them as leather.—*Picture of Australia.*

—— Kid, in the hair, undressed, 100 skins . . 0 0 4
———— dressed, 100 skins 0 10 0
———— dressed, and dyed or coloured, 100 skins . . 0 15 0

For description of Kid Skins, see Goat Skins, above.

—— Kip. See Calf Skins, p. 115.
—— Kolinski, undressed, skin 0 0 3
—— Lamb, undressed, in the wool, 100 skins . . 0 0 4
———— tanned or tawed, 100 skins . . . 0 10 0
———— tanned or tawed, and dyed or coloured, 100 skins 0 15 0
———— dressed in oil, 100 skins . . . 4 0 0

At Meschet, in the country of Chorazan, on the frontiers of Persia, Lamb Skins formerly constituted a great article of commerce. The fleeces were of a beautiful silver-grey colour

SKINS, &c., *continued, viz.:*— £ s. d.

all curled, and finer than silk; those sheep which come from the mountains to the south of this city, and from the province of Kerman, afford the finest wool in Persia. The greatest part of this fine wool is furnished by the province of Kerman, which is the ancient Caramania, and the best kind comes from the mountains adjacent to the town, which has the same name with the province. It is singular that when the sheep of these places have eaten the new herbage from January to May, the fleeces fall entirely off, and leave the animals as bare as scalded pigs; so that there is no occasion of shearing them as in France. When the fleeces are collected, they are beat or threshed; by which operation the coarser part separates, and leaves nothing but the fine. The wool is never dyed; it is naturally of a bright brown or a grey ash colour, and very little of it is white.—*Buffon.*

—— Leopard, undressed, skin 0 2 6

The Leopard inhabits Senegal and Guinea, and spares neither man nor beast. These animals are taken by the negroes in pit-falls, covered at the top with slight hurdles, on which they place a bait of fish. The skins are valuable, and brought to Europe.—*Chambers.*

—— Lion, undressed, skin 0 1 0

Two varieties of the lion are found in South Africa, namely, the Yellow and the Brown; or, (as the Dutch colonists often term the latter,) the Blue or Black Lion. The dark-coloured species is commonly esteemed the strongest and fiercest.—*Thompson.*

His skin does not appear to be much sought after. The old adage seems verified in this case: "A live dog is better than a dead lion."—*Ed.*

—— Lynx, undressed, skin 0 0 6
—— Marten, undressed, skin 0 0 6
———— undressed, imported from B. P., skin . . 0 0 3
———— Tails, undressed, 100 tails . . . 0 5 0

The Skins of Martens are in request in Turkey, for the use of the fur. Tournefort says that those of Dauphiny are particularly valued at Smyrna. The deepest in colour are sometimes mixed with the sable. The pine-weasel, or yellow-breasted marten, is a native of the northern region, where the species is so numerous, that the quantity of their furs annually consumed is perfectly astonishing.—*Buffon.*

—— Mink, undressed, skin 0 0 4
———— undressed, imported from B. P. in America, the skin 0 0 2
———— dressed, the skin 0 2 0

The Mink is a kind of pole-cat. Its skin is so black as to become a proverb in America. The value of the skin depends much on the season in which it is taken. The tail of the mink is entirely devoid of hair.—*Ed.*

—— Mole, undressed, doz. skins 0 0 6

The mole frequents cultivated countries only. There are none in the dry deserts, nor in the cold climates, where the earth is frozen during the greatest part of the year. The animal called the Siberian Mole, with green and yellow hair, is a different species from our mole, which abounds only from Sweden to Barbary, for they exist not in hot climates.—*Buffon.*

The fur of the mole is sometimes used in the hat-manufacture, and it gives a very superior surface.—*Ed.*

—— Musquash, undressed, 100 skins . . . 0 1 0

The Musquash, or musk rat, is a diminutive species of the beaver, found in North America.—*Ed.*

—— Nutria, undressed, 100 skins 0 1 0

I have been connected for the last ten years with an establishment where, on an average, 150,000 Nutria Skins are annually manufactured, and the wool cut off for the use of hatters. I have searched every book of travels in Brazil, &c., that I could procure, and the chief English works on zoology, without being able to gather any description of the scientific name or habits of the animal. All the information I could collect was from the captains that had visited Buenos Ayres, and brought cargoes of skins; but their accounts were extremely vague and unsatisfactory. I have sent the skin of a female Nutria herewith, for your inspection, (from which the fur has been cut by machinery,) with a small sample of the belly fur, prepared for the covering of a hat; the wholesale price of the latter is now three guineas per lb.: it is used as a substitute for beaver-wool in second-rate hats. Our French correspondents term the skins "Ratgondin." The skin is rather above the usual size; its length is 26 inches, the tail being cut off, as is always done before skins are exported; the width of the skin is 15 inches. BENJAMIN NORRIS, jun.
Windsor Place, Southwark Bridge Road.

—— Otter, undressed, skin 0 1 6
———— undressed, imported from B. P. in America, skin 0 1 0

The Otter is spread over Europe from Sweden to Naples; and we find it even in North America. The skins of the sea-otter are exceedingly valuable, and are sold in great quantities to the Chinese.—*Buffon.*

SKINS, &c., *continued, viz.:*— £ s. d.

The conquest of Siberia, and its annexation to the Russian empire, took place in 1640, thirty years before the incorporation of the Hudson's Bay Company. The Kuril and Aleutian Isles, in the sea that divides Asia from North America, were discovered and taken possession of in 1745, by which the fur of the sea-otter was first introduced into commerce, and which, while rare, obtained incredible prices in the Chinese market. In 1780 the fur-bearing animals had already become scarce in Siberia, while the demand continued undiminished in the Asiatic markets: this led to new exertions; and when Cook, in the course of his exploratory circumnavigation, was engaged in surveying the western coast of America north of Nootka, he found that the Russians had already, on some points, opened an intercourse for furs with the inhabitants. The sea-otters obtained by the crews of his ships sold in Kamtschatka, for the Chinese market, for prices which astonished them, and which gave birth soon after to British and American expeditions to the same quarter, and even excited some signs of spirit in the sluggishness of the Spaniards of Monterey and California. The Russians, however, being nearest and in force, and stimulated by commercial jealousy and national ambition, established a colony on the American coast, and now possess the north-western extremity of that continent. Thus the fur-traders of different nations, the one setting out from the western boundary of Asia, and the others from the eastern boundary of America, have traversed these two great continents, and now find themselves face to face on the western shores of America. No new fur-ground remains to be explored; and, although the supplies of this commodity may not, for some years, diminish in any very sensible degree, yet it is evident that the summit of the trade has been reached, and perhaps over-passed. The fur-trade of England is both an importing and exporting one. The imports for our own consumption are blue and white fox from Norway and Iceland, marten and fitch from Germany and France, bears, silver and grey, sables, ermines, squirrels, hares, and lambskins, from Russia; seals from the Southern Ocean, and chinchilla from South America. The imports, partly for home consumption and partly for re-exportation, are the furs of North America. Several of the smaller animals which were imported from Canada while that colony was in possession of the French, and which formed the *menu pelleterie* of the traders, are found to be no longer worth the trouble and expense of collecting: these were chiefly ermine and squirrel, but considerably inferior in quality to similar skins from Russia.—*Transactions of the Society of Arts, &c.*

—— Ounce, undressed, skin 0 7 6
—— Panther, undressed, skin 0 2 6

The history of this species has been rendered rather complex by the inadvertence of some deservedly popular writers. Buffon appears to have figured the American jaguar as the true panther; and Pennant, having found in the London fur-shops certain skins from America, which agreed with the French author's description of the panther, drew the erroneous inference that that animal was found both in the old and new world, instead of being confined to the former.—*Wilson.*

Many of the jaguars in the Spanish colonies equal the mean size of the royal tiger of Asia—they are called by the furriers of Europe skins of the great panther.—*Humboldt.*

—— Pelts of Goats, undressed, doz. pelts . . 0 3 0
—— dressed, the doz. pelts . . . 0 6 0
—— Pelts of all other sorts, undressed, 100 pelts . . 0 17 0
—— Racoon, undressed, skin . . . 0 0 2
—— undressed, imported from B. P. in America, skin 0 0 1
—— Sable, undressed, the skin . . . 0 2 6
—— Tails or Tips of Sable, undressed, the piece . 0 0 3

Fine and middling skins are sold without the bellies; the coarse ones with them. The finest sables are sold in pairs perfectly similar, and such pairs are dearer than single ones of the same goodness, for the Russians want those in pairs for facing caps, cloaks, and tippets. The blackest are reputed the best. Sables are in season from November to February; those caught at any other time of the year are short-haired. The hair of sables differs in length and quality. The more a skin has of such long hairs, and the blacker they are, the more valuable is the fur. The very best have no other but those long black hairs. The dyed sables always lose their gloss and become less uniform. White sables are rare; they are not common merchandise, but bought only as curiosities. Some are yellowish, and are bleached in the spring on the snow. The common sables are scarcely any thing better in hair and colour than the marten. The sable is also found in North America. The length of the American sable is about twenty inches.

—— Seal in the hair, not tanned, tawed, or in any way dressed, skin 0 1 0
——of British taking, imported direct from the fishery or from a B. P., doz. skins 0 0 1

(4 and 5 Will. IV., c. 89.)

By O. C., June 29, 1836, Seal skins imported from the Falkland Islands must be deemed to be imported from a British possession, according to the legal construction of that term.

In general form seals bear no very distant relation to the weasels. A particular species goes by the name of Ground Seal among the Greenland fishers, of whose skin the Greenlanders make their thongs for fishing. Seals, from three to five feet in length, frequent the

Skins, &c., *continued, viz.* :— £ s. d.

western coast of Ireland. We so persecute this animal, as to destroy hundreds of thousands annually, for the sake of the pure and transparent oil with which it abounds; secondly, for its tanned skin, which is appropriated to various purposes by different modes of preparation; and, thirdly, we pursue it for its close and dense attire. In the common seal, the hair of the adult is of one uniform kind, so thickly arranged and imbued with oil, as to effectually resist the action of the water; while, on the contrary, in the antarctic seals the hair is of two kinds: the longest, like that of the northern seals; the other, a delicate, soft fur, growing between the roots of the former, close to the surface of the skin, and not seen externally; and this beautiful fur constitutes an article of very increasing importance in commerce; but not only does the clothing of the seal vary materially in colour, fineness, and commercial estimation in the different species, but not less so in reference to the age of the animal. The young of most kinds are usually of a very light colour, or entirely white, and are altogether destitute of true hair, having this substituted by a long and particularly soft fur.—*Brande's Quarterly Journal of Science.*

—— Sheep, undressed, in the wool, the doz. skins . 0 1 0
—— —— tanned or tawed, 100 skins . . . 2 0 0
—— —— dressed in oil, 100 skins . . . 4 0 0
—— Sheep. See Lamb.
—— Squirrel or Calabar, undressed, 100 skins . . 0 11 6
—— —— tawed, 100 skins 0 17 6
—— —— Tails, undressed, 100*l.* value . . . 20 0 0

The hair of the tails of squirrels is used for pencils, but their skin is only an indifferent fur. The fur of the grey squirrel is much finer and softer than that of the common. The hunting season begins about Michaelmas. Almost every native of Lapland is occupied in this business, which is a considerable article of commerce; but there is no merchandize in which a man may be more deceived than in that of the grey squirrel and ermines; for you buy without seeing, the fur side of the skins being always turned inmost. There is no distinction to be made; the good and the bad are all sold at the same price. The finest fur brought from the Iroquois country is the skin of the black squirrel. This animal is as large as a cat of three months old. The Iroquois make robes of this fur. Their skins in America are used for ladies' shoes, and are often imported into England for lining or facing for cloaks. Ground squirrels are taken merely on account of their skins, which, though forming but a slight or ordinary fur, have a very pleasing appearance when properly disposed, and are said to be chiefly sold to the Chinese.—*Buffon.*

—— Swan, undressed, skin 0 1 0

The Icelanders, Kamtschatkadales, and other inhabitants of the northern world, dress their skins with the down on them, sew them together, and convert them into various sorts of garments. The northern American Indians have recourse to the same expedient for clothing themselves. They likewise gather the feathers and down in large quantities, and barter or sell them.—*Ency. Britan.*

—— Tiger, undressed, skin 0 2 6

All those skins which have short hair, and roundish and distinct spots, have been called tigers' skins; and travellers, deceived by this false denomination, have indiscriminately named every ferocious animal, thus spotted, by the appellation of tigers. We are assured by M. de la Lande-Magon that he has seen, in the East Indies, a tiger of fifteen feet in length, including the tail, which, supposing it to be four or five feet, the length of the body was at least ten. In Europe these skins, though rare, are not much valued. Those of the leopard of Guinea and Senegal, called Tigers' Skins by our furriers, are preferred.—*Buffon.*
The indolence of the South Americans is such, that they will not give themselves the trouble to chase the jaguars, or great American tigers, the skin of which fetches only one piastre in the steppes of Varinas, while at Cadiz it costs four or five.—*Humboldt.*

—— Weasel, undressed, 100 skins . . . 0 4 9
—— Wolf, undressed, skin 0 0 6
—— —— undressed, imported from B. P. in America, skin 0 0 3
—— —— tawed, skin 0 17 6

The hair and colour of these animals vary with the climate, and sometimes even in the same country. In France and Germany, beside the common wolves, we find some with thicker and more yellow-coloured hair. There is nothing valuable in the wolf but his skin, which makes a warm, durable fur. The black wolf, the lynx, and the fox, are very numerous in North America; and yet the black fox is very rare, and his skin is much more beautiful than that of the black wolf, which makes but a very coarse fur.—*Buffon.*

—— Wolverings, undressed, skin 0 1 0
—— —— undressed, imported from any B. P. in America, skin 0 0 6

The Wolverine or Glutton has been described as a species of bear. It is found in the northern parts of Europe and Asia, and in Hudson's Bay and Canada. The skin of the glutton is much valued in Siberia and Kamtschatka, and the fur is greatly esteemed in Europe; that of the north of Europe and Asia is much finer and of a more glossy black than that of the American kind.—*Chambers.*

	£	s.	d.
Skins, *continued, viz.:*—			
—— and Furs, or Pieces of Skins and Furs, raw or undressed, not particularly enumerated, nor otherwise charged with duty, 100*l.* val.	20	0	0
—— and Furs, or Pieces of Skins and Furs, tanned, tawed, curried, or in any way dressed, not particularly enumerated nor otherwise charged with duty, 100*l.* val.	30	0	0
—— Articles manufactured of Skins and Furs, 100*l.* val.	75	0	0

His Majesty may, by order in council, prohibit the importation of skins, in order to prevent any contagious distemper. 3 and 4 Will. IV., c. 52, § 58.

Chinchilla.—The length of the body is about nine inches, and that of the tail nearly five. Its proportions are close set, and its limbs comparatively short, the posterior being considerably longer than the anterior. The fur is long, thick, close, woolly, somewhat crisped and entangled together, greyish or ash-coloured above, and paler beneath. The tail is about half the length of the body, of equal thickness throughout, and covered with long bushy hairs; it is usually kept turned up towards the back, but not reverted as in the squirrels.—*Gardens and Menagerie of the Zoological Society.*

Slate. See Stone.

—— used in the building of churches. See page 60.

Smalts, lb.	0	0	4

Smalt is a kind of glass of a dark blue colour, which when levigated appears of a most beautiful colour; and if it could be made sufficiently fine, would be an excellent succedaneum for ultramarine, as not only resisting all kinds of weather, but even the most violent fires. At the bottoms of the crucibles in which the smalt is manufactured we generally find a regulus of a whitish colour, inclined to red, and extremely brittle. This is melted afresh, and when cold, separates into two parts: that at the bottom is the cobaltic regulus, which is employed to make more of the smalt; the other is bismuth.—*Ency. Britan.*

Snuff, lb.	0	6	0

Snuff-work, prohibited to be imported for *home use* on pain of forfeiture, but may be warehoused for exportation only. 3 and 4 Will. IV., c. 52, § 58, 59, 60.

Tobacco is usually the basis of snuff; other matters being only added to give it a more agreeable scent, &c. The kinds of snuff and their several names are infinite; and new ones are daily invented; so that it would be difficult, not to say impossible, to give a detail of them. There are three principal sorts: the first granulated; the second an impalpable powder; and the third the bran, or coarse part remaining after sifting the second sort.—*Chambers.*

Soap, Hard, cwt.	4	10	0
—— Soft, cwt.	3	11	3
—— the produce of and imported from B. P., in the East Indies, viz.:—			
———— Hard, cwt.	1	8	0
———— Soft, cwt.	1	3	0

In general the only soaps employed in commerce are those of olive oil, tallow, lard, palm oil, and rosin. A species of soap can also be formed by the union of bees'-wax with alkali; but this has no detergent application, being used only for painting in *encausto.*—*Ure.*

Soda. See Alkali, page 46.

Spa Ware, 100*l.* value	30	0	0

The inhabitants of Spa, a town of the Netherlands, province of Liege, adapt, like those of Tunbridge, their manufacturing industry to the taste of their visitors, and employ themselves in making boxes of painted and varnished wood, with a variety of ornaments, and fanciful articles.—*Edinburgh Gazetteer.*

Specimens of Minerals, Fossils, or Ores, not particularly enumerated, nor otherwise charged with duty, each specimen not ex. 14lb.	Free.		
———— ex. 14lb. each, 100*l.* val.	5	0	0
———— illustrative of Natural History, not otherwise enumerated	Free.		
Speckled Wood, produce of, or imported from, any foreign country, ton	2	10	0
(6 and 7 Will. IV., c. 60.)			
———— produce of, and imported from, B. P., ton	0	16	3
Spelter, in Cakes, cwt.	0	2	0

	£	s.	d.
Spelter, *continued, viz.*:—			
——— not in Cakes, cwt.	0	10	0

Spelter, or Spelter, another name for Zinc. Zinc is a metal of a bluish-white colour, somewhat brighter than lead; of considerable hardness, and so malleable as not to be broken with the hammer, though it cannot be much extended in this way. It is very easily extended by rollers of the flatting-mill.—*Ure.*

Tutanag, the Chinese name for Spelter, which we erroneously apply to the metal of which canisters are made that are brought over with the tea from China; it being a coarse pewter made with the lead carried from England, and tin got in the kingdom of Quintang.—*Woodward.*

Spermaceti, Fine, lb.	0	1	6

This substance is erroneously supposed to be found in the cranium of the *physeter macrocephalus*, or long-headed whale: it is the fat of the animal. Formerly, and, indeed, not long since, spermaceti was only used as a medicine, and annually many tons of it were thrown into the Thames as useless, the quantity brought to this country being so much more than was required for medical purposes. It has become very valuable since its application by the tallow-chandlers; by whom, in the manufacture of candles, it is mixed with tallow or wax, to render it fit for working; pure spermaceti being exceedingly pliable when in the solid state.—*Transactions of Society of Arts.*

Spices, viz.:—			
——— Cloves, lb.*	0	0	6

There appear to be five varieties of the clove, viz. the ordinary cultivated clove; the clove called the Female Clove by the natives, which has a pale stem; the Kiri, or ivory clove; the Royal clove, which is very scarce; and the Wild clove. The three first are equally valuable as spices, the Female being considered fittest for the distillation of essential oil. The Wild clove has hardly any aromatic flavour, and is of course of no value. In almost all the languages of the Archipelago the clove is known by one of these names, *Changkeh* and *Buah-Lawang.*—*Crawfurd.*

——— Mace, lb.*	0	2	6

The nutmeg tree is a native of the Molucca islands; its fruit is about the size of a nectarine, and includes the kernel or nutmeg, which is covered by its own shell, and this by what is called mace. When the fruit is gathered, the mace is separated and dried in the sun; the nutmegs are then gently baked, taken out of their shells, and washed in lime-water.—*Brande.*

——— Pepper, lb.*	0	0	6

By 3 and 4 Will. IV., c. 52, § 32, no abatement of duties shall be made on account of any damage received by pepper.

It shall be lawful for the commissioners of customs to accept the abandonment, for the duties, of any quantity of warehoused pepper, and to cause or permit the same to be destroyed, and to deduct such quantity of pepper from the total quantity of the same importation, in computing the amount of the deficiency of such total quantity. 3 and 4 Will. IV., c. 57, § 33.

There are no fewer than forty-one kinds of pepper. A Batavian naturalist of the name of Blume has written a description of them, accompanied with plates.—*Literary Gazette.*

This plant grows wild in India, but its fruit does not attain perfection without care and culture. It is grown with many precautions and with much success in Java, Malacca, and Sumatra, whence the European market is almost exclusively supplied.—*Brande.*

The east coast of the Gulf of Siam, from the latitude of 10½ to that of 12½ north, affords an extensive produce of pepper.†—*Asiatic Journal.*

Capsicum, or Guinea Pepper, is more used as a sauce, and in pickle, than in physic, being frequently put into fish-sauce, or into any thing that is flatulent and windy; for which purpose it is ordered divers ways, either green or ripe, pickled or rubbed to powder with salt.—*Chambers*

Malagueta is the native name for a small species of capsicum, the most biting and pungent of all peppers.—*Dr. Walsh.*

Long Pepper.—This pepper differs little in flavour, and nothing in medicinal properties, from black pepper. It is native in Bengal, where the spikes are gathered in an immature state, and dried in the sun.—*Brande.*

White Pepper.—The relative value of black and white pepper is but imperfectly understood. The former is decidedly the better. It grows in long small clusters of from 20 to 50 grains. When ripe it is of a bright red colour. After being gathered it is spread on mats in the sun, when it loses its red colour, and becomes black and shrivelled as we see it. White pepper is of two sorts, common and genuine. The former is made by blanching the grains of the common black pepper, by steeping them for awhile in water, and then gently

* 6 and 7 Will. IV., c. 60.

† The President of the Board of Trade (the late Mr. Huskisson), in his speech in the House of Commons, on Friday, June 17, 1825, said, the original cost of pepper was about 5d. per lb. The whole consumption of the United Kingdom was not more than 1,200,000 lb. a-year, which did not exceed a proportion of about an ounce and a quarter to every individual of our population.

SPICES, *continued, viz.* :— £ s. d.

rubbing them, so as to remove the dark outer coat. It is milder than the other, and much prized by the Chinese, but very little is imported into England. *Genuine* white pepper is merely the blighted or imperfect grains picked from among the heaps of black pepper. It is, of course, very inferior. In the Singapore Chronicle it is stated that the average annual quantity of pepper obtained from different countries is 46,066,666 lb. avoirdupois.—*Ed.*

——— Pimento, lb.* 0 0 3

Pimento has an aromatic agreeable odour, resembling that of a mixture of cinnamon, cloves, and nutmegs, with the warm pungent taste of the cloves; qualities which reside chiefly in the cortical part of the dried berry.—*Thomson.*

The leaves and bark of the allspice tree are full of aromatic inflammable particles, on account of which the growers are extremely cautious not to suffer any fire to be made near the walks, for if it once catch the trees, they consume with great rapidity. Pimento is called Allspice from the berries smelling and tasting like cloves, juniper berries, cinnamon, and pepper, or rather a mixture of them all.—*Mirror.*

SPIRITS or STRONG WATERS of all sorts, viz. :—

——— For every gallon of such spirits or strong waters of any strength not exceeding the strength of proof by Sykes's hydrometer, and so in proportion for any greater strength than the strength of proof, and for any greater or less quantity than a gallon, viz.

——— Not being Spirits or Strong Waters, the produce of B. P. in America, or B. P. within the limits of the East India Company's charter, and not being sweetened spirits, or spirits mixed with any article, so that the degree of strength thereof cannot be exactly ascertained by such hydrometer 1 2 6

——— Spirits or Strong Waters, the produce of B. P. in America, not being sweetened spirits or spirits so mixed as aforesaid 0 9 0

As to charging the duty on Warehoused Rum, see next page.

——— Spirits or Strong Waters, the produce of B. P. within the limits of the East India Company's Charter, and not being sweetened spirits or spirits mixed as aforesaid . 0 15 0

——— Spirits, Cordials, or Strong Waters, respectively, (not being the produce of B. P. in America,) sweetened or mixed with any article, so that the degree of strength thereof cannot be exactly ascertained by such hydrometer 1 10 0

——— Spirits, Cordials, or Strong Waters respectively, being the produce of B. P. in America, sweetened or mixed with any article, so that the degree of strength thereof cannot be exactly ascertained by such hydrometer . . 1 0 0

——— Rum shrub, however sweetened, the produce of and imported from B. P. in America, the gallon . . 0 9 0

Spirits prohibited to be imported on pain of forfeiture, under the following circumstances, viz. :—

——— not being perfumed or medicinal spirits, viz. :—

——— all spirits, unless in ships of seventy tons or upwards.

——— Rum of and from the British plantations, if in casks, unless in casks containing not less than twenty gallons.

——— all other spirits, if in casks, unless in casks containing not less than forty gallons. 3 and 4 Will. IV., c. 52, § 58.

By 6 and 7 Will. IV., c. 60, § 4, the said restrictions shall not extend to any such spirits in casks of not less than twenty gallons.

Spirits from the Isle of Man prohibited to be imported for home use on pain of forfeiture, but may be warehoused for exportation only. 3 and 4 Will. IV., c. 52, § 58, 59, 60.

By 3 and 4 Will. IV., c. 54, § 2, Brandy, being the produce of Europe, shall not be imported into the United Kingdom *to be used therein*, except in British ships, or in ships of the country of which the goods are the produce, or in ships of the country from which the goods are imported.

* 6 and 7 Will. IV., c. 60.

SPIRITS, *continued, viz.:*— £ s. d.

By 3 and 4 Will. IV., c. 52, § 123, the same instruments, and the same tables and scales of graduation, and the same rules, as the officers of excise shall by any law in force for the time being be directed to use in trying and ascertaining the strengths and quantities of spirits made within the United Kingdom, for the purpose of collecting the duties of excise thereon, shall be used by the officers of customs in trying and ascertaining the strength and quantities of spirits imported into the United Kingdom, for the purpose of computing the duties of customs thereon.

As to Certificate of Produce, see Coffee, page 62.

——— It shall be lawful in the warehouse to draw off and mix with any Wine any Brandy secured in the same warehouse, not exceeding the proportion of ten gallons of Brandy to one hundred gallons of wine; and also in the warehouse to fill up any casks of spirits from any other casks of the same, secured in the same warehouse, under such regulations as the commissioners of customs may from time to time require. 3 and 4 Will. IV., c. 57, § 31, 32.

Ether.—By C. O., July 24, 1829, with reference to § 38 of the act of 6 Geo. IV., c. 107, it appears that two gallons and a half of British proof spirits, the excise duty on which, of 7*s.* per gallon, amounts to 17*s.* 6*d.*, are required for the manufacture of one gallon of ether; and it is directed to charge ether imported from the islands of Guernsey, Jersey, Alderney, Sark, or Man, under the regulations of the said act, with a countervailing duty of 17*s.* 6*d.* per gallon.

By C. O., February 16, 1827, the strength of spirits imported in bottles is to be charged to one-tenth of a gallon.

——— Liqueurs, the produce of, and imported from B. P. in America, viz.:—

——— not being of greater strength than the strength of proof by Sykes's hydrometer, the gallon 0 9 0

——— being of greater strength, the gallon 0 13 6

(4 and 5 Will. IV., c. 89.)

Spirits or strong waters imported into the United Kingdom, mixed with any ingredient, and although thereby coming under some other denomination, shall nevertheless be deemed to be spirits or strong waters, and be subject to a duty as such. § 13.

Packages.—Whereas the importation of rum of and from the British plantations, if in casks, is restricted to casks containing not less than twenty gallons, and the importation of all other spirits, not being perfumed or medicinal spirits, if in casks, is restricted to casks containing not less than 40* gallons, and it is expedient to prevent the evasion of such restrictions, by persons using cases, vessels, or other packages not being strictly casks, but available for the purposes of casks; it is therefore enacted, that the said restrictions shall be construed to apply to all cases, vessels, or packages whatsoever capable of containing liquids, and not being glass bottles, in like manner as the same now apply to casks; and that such cases, vessels, or packages shall be, for the purposes of such restrictions, deemed to be casks within the meaning of the said act.

Jersey, &c.—By C. O., March 11, 1834, spirits from Jersey and Guernsey may be imported into the United Kingdom in vessels of the burthen of 70 tons and upwards, whether square-rigged or not.

Accident.—It shall be lawful for the commissioners of customs to remit or return the duties payable or paid on the whole or any portion of spirits or other fluid which shall be lost by any unavoidable accident in the warehouse in which the same shall have been deposited under the provisions of any act for the warehousing of goods. 4 and 5 Will. IV., c. 89.

Allowances.—The duties payable upon spirits when taken out of warehouse for HOME USE shall be charged upon the quantities ascertained by the measure or strength of the same *actually delivered*, except that if the spirits (being any other spirits than Rum of the British Plantations) shall not be in a

* Now 20 gallons.

SPIRITS, *continued, viz.*:—

warehouse of *special security*, no greater abatement on account of deficiency of the quantity or strength first ascertained as aforesaid shall be made than shall be after the several rates of allowances following, viz.:

For every 100 gallons, hydrometer proof, viz.:—

For any time not ex. 6 months	1 gallon.
Ex. 6 months, and not ex. 12 months . .	2 gallons.
Ex. 12 months, and not ex. 18 months . .	3 gallons.
Ex. 18 months, and not ex. 2 years . . .	4 gallons.
Ex. 2 years	5 gallons.

(3 and 4 Will. IV., c. 57, § 19.)

Minimum.—By T. L., October 20, 1820, the duties in future are not to be charged on any quantity less than a pint of ordinary drinkable spirits, of whatever strength they may be, or half a pint of Eau de Cologne, or other cordial waters, or any medicated or perfumed spirits or liqueurs, when imported in the baggage of passengers for private use.

Fractional Deficiencies.—By C. O., October 7, 1834, no charge is to be made on deficiencies in warehoused spirits for any fractional part of a gallon, unless the same shall exceed five-tenths of a gallon, either in the liquid quantity or in the strength, as the case may be.

Abatement of Quantity or Strength.—By C. O., Oct. 15, 1834, the abatement on wine and spirits removed coastwise, to be made either in the liquid quantity or strength, or in the quantity or strength conjointly, as the case may be.

Allowance of Under-proof.—By C. O., Feb. 11, 1834, spirits deposited in warehouses of *ordinary security* are entitled to the allowance of *under* proof that may have been ascertained on their first examination, exclusive of any further abatement to which the same may be entitled under the Warehousing Act.

Vatted Rum.—By C. O., May 20, 1829, and Aug. 29, 1834, B. P. rum vatted in London may be removed to the outports under bond for either exportation or home consumption.

By C. O., Sept. 3, 1835, the regulations permitting rum to be vatted in London for home consumption are extended to *all* rum removed to out-ports, which had been vatted there, or at any other port at which the operation is allowed. The rum to be delivered out of warehouse in legal quantities, and the import marks effaced from the casks.

By C. O., June 20, 1837, the following regulations are to be observed in respect of British Plantation Spirits vatted under bond in warehouses *not* of special security, viz. all decreases before vatting to be carried forward to the new vatting account. The duty not to be charged for decreases until the clearance of the goods, either for home use or for exportation; and such part of the decrease as shall be apportioned to the packages for clearance to be then charged, subject to the following allowances:—On British Plantation Spirits, the allowance of any lots not considered by the landing surveyor as excessive, unless in cases of suspicion that abstraction has taken place.

Samples of Bonded Spirits.—By C. O., Feb. 10, 1836, the practice of permitting the return of samples into casks of spirits render bond discontinued. When spirits are cleared for home use, two samples free of duty allowed, viz. one at the time of importation, and a second for the purpose of sale; and a further sample duty free allowed, if entered for exportation.

Licenses may be granted to any person to sell beer, spirits, and wine, in any theatre established under a royal patent, or in any theatre or other place of public entertainment, duly licensed, without the production of a certificate for such person to keep an inn or victualling house. 5 and 6 Will. IV., c. 39. [Aug. 31, 1835.]

Alcohol.—The term applied by chemists to the purely spirituous part of liquors that have undergone the vinous fermentation. It is in all cases the product of the saccharine principle, and is formed by the successive processes of vinous fermentation and distillation. Various kinds of ardent spirits are commonly known as brandy, rum, arrack, malt spirit, and the like; these differ from each other in colour, smell, taste, and strength; but the spirituous part, to which they owe their inflammability, their hot fiery taste, and their intoxicating quality, is the same in each, and may be procured in its purest state by a second distillation, which is technically termed *Rectification.* Alcohol is procured principally in this country from a fermented grain liquor, but in France, and other wine countries, the spirit is obtained from the distillation of wine; hence the term *Spirit of Wine*, which it sometimes bears.—Alcohol is a colourless, transparent liquor, appearing to the eye like pure water. It possesses a peculiarly penetrating smell, distinct from the proper odour of the distilled spirit from which it is procured. Its uses are many and important; it is employed as a solvent for those resinous substances which form the basis of numerous varnishes; it is employed also as the basis of artificial cordials and liquors, to which a flavour and additional taste are given by particular admixtures; it serves as a solvent for the more active parts of vegetables, under the form of tinctures. The antiseptic power of alcohol renders it particularly valuable in preserving particular parts of the body as anatomical specimens. The steady and uniform heat which it gives during combustion makes it a valuable material for burning in lamps.—*Ed.*

Arquebusade Water.—A distilled water, applied to a bruise or wound.—*Johnson.*

Hungary Water.—A distilled water prepared from the tops of flowers of rosemary, so denominated from a queen of Hungary, for whose use it was first made.—*Ency. Britan.*

Lavender Water.—What is sold under the name of Lavender Water is, with very few exceptions, not a distilled spirit, but an alcoholic solution of oil of lavender, to which other scents are occasionally added. Each manufacturer has generally his own recipe.—*Brande.*

SPIRITS, *continued, viz.* :— £ s. d.

Usquebaugh.—A strong compound liquor, chiefly taken by way of dram.—*Ency. Britan.*

Arrack.—An ardent spirit obtained by distillation from the external pulp of different species of palms, or from rice which has been fermented. At Goa and in Ceylon the arrack is distilled from toddy, the fluid obtained from cocoa-nut and palmyra, by an incision near the top of the tree. At Batavia arrack is distilled from paddi or rice in the husk. Good arrack should be clear, yellow, of a strong smell and taste, and have at least 52 to 54 per cent. of alcohol. That made at Goa and thrice rectified is the best.—*Ency. Metrop.*

Brandy.—Great quantities are distilled at Bourdeaux, Rochelle, Cogniac, and in the department of the Charente, the Isle of Rhé, Orleans, Blois, Poictiers, Angiers, Tours, Nantes, Burgundy, Champagne, and Montpellier. In these districts, besides the brandy from wine, a great deal is made from cider, syrup, and molasses, in most places where there are sugar houses. A spirit resembling whiskey is also made from the fruit of the sloe-tree. The practice is of early date, and was introduced by the Italians, who also, in the year 1630, invented the well known drink of lemonade.—*Morewood.*

It is stated that the berries of the service-tree (Sorbus acuparia) are now used in the north of France for distillation, and the result is said to be equal to the purest distillation from grapes for brandy. This spirit has none of the fiery and unwholesome properties of spirit distilled from grain; and as the berries could be extensively cultivated in England, it might be made a profitable branch of industry—*Lit. Gaz.*

Citron Water.—A well-known strong water or cordial, made of lemon and orange peel, spirit of wine, &c., mixed with water.—*Ed.*

Geneva.—Although in Holland, as in Switzerland, the quantity of grain reared is inadequate to the consumption of its inhabitants, yet there are few countries better supplied with that necessary of life. From Russia, Poland, Elbing, Koningsberg, and Flanders, are drawn those immense resources, which not only enable the Dutch to export large quantities, but to distil to great extent. It has been calculated that the annual produce of spirits in the Dutch distilleries is nothing short of 14,000,000 of gallons, 4,560,000 of which are consumed in the country.—*Morewood.*

British Gin has now very nearly superseded the use of the foreign article in this country. The houses of Sir Felix Booth, in London, and of Messrs. Castles, Edwards and Co., in Bristol, as well as many others, stand very high in the manufacture of British Gin.—*Ed.*

Rum.—In the West Indies we find the distillation of ardent spirits carried on to an extent not surpassed within the same limits of territory in any other quarter of the world. The molasses, from which the rum is principally made, are the syrup of the sugar. The richness of flavour peculiar to this spirit, which has rendered it famous in almost all parts of the world, is supposed to be derived from the raw juice and the fragments of the sugar-cane, which are mashed and fermented with the other materials in the tun. The planters, it is said, often improve it by the addition of pine-apple juice.

Whiskey.—A term signifying water, and applied in the highlands and islands of Scotland and in Ireland to strong water or distilled liquor. The spirit drank in the North is drawn from barley, and is said to be preferable to any English malt brandy.—*Chambers.*

It has recently been imported occasionally from the West Indies. The great distinction between rum and whiskey is, that rum is a sugar spirit, and whiskey a corn spirit.—*Ed.*

——— As to Bottling Spirits, see Wine.

Sponge, lb. 0 0 6

——— the produce of and imported from B. P., lb. . 0 0 1

By C. O., May 1835, no allowance for sand, dirt, or other extraneous matter, unless for such as may exceed 7 per cent.

A soft, light, very porous, and compressible substance, readily imbibing water, and distending thereby. It is found adhering to rocks, particularly in the Mediterranean Sea, about the islands of the Archipelago. It was formerly supposed to be a vegetable production, but is now classed among the zoophytes; and analyzed, it yields the same principles with animal substances in general.—*Ure.*

Divers for Sponge.—The inhabitants of almost all the islands on this part of the coast of Asia Minor subsist by diving for the sponges which are found in great abundance on the sunken rocks, in the vicinity of their coasts. When taken up fresh it is covered with a gelatinous epidermis, said to be the flesh of the animal, and has a strong fishy smell. It is immediately immersed for some hours in warm water, till this coating detaches itself, and leaves within the porous vesicles which form the sponge of commerce.—*Letters from the Ægean.*

Squills, dried, cwt. 0 8 0

——— not dried, cwt. 0 1 0

This bulbous root is imported from the Levant packed in wet sand; it has a nauseously bitter and very acrid flavour, and is generally cut into slices and dried for pharmaceutical use.—*Brande.*

Starch, cwt. 9 10 0

——— the produce of and imported from B. P. in America, cwt. 0 1 0

Starch is a most nutritious substance, and being tasteless, admits of being characterised by any flavour that is most palatable. The starch which is found in some tropical plants is indeed esteemed so valuable, that it is washed out of them and brought into Europe as a délicacy; thus, Indian arrow-root is starch procured from the root of a plant which is cultivated in the West Indies. Sago is obtained from the pith, or rather the central part of the stem, of several species of palm-tree; tapioca, from the root of a plant common in South America,

	£	s.	d.
Starch, *continued, viz.:*—			

and many others might be mentioned. Sago, however, is partly gelatinised by the degree of heat in which it is dried; and there seem to be other differences in the qualities of the starch produced from different plants and in different climates, though they all agree in chemical composition, and in being tasteless and highly nutritive.—*Quarterly Journal of Agriculture.*

Stavesacre, cwt.	0	4	0

This species of larkspur is a biennial plant, a native of the south of Europe. Stavesacre seeds have very little odour, but that little is disagreeable; their taste is bitter, acrid, and hot. They are yellowish within, and covered with a rough blackish cuticle.—*Thomson.*

Mr. Hofschlaeger of Bremen, has discovered, in the seeds of Stavesacre, a new acid. It is white, crystalline, volatile at a low temperature, and a small quantity of it excites violent vomiting.—*Journal de Pharmacie.*

Steel, unwrought, prepared in and imported from B. P. in Asia, Africa, or America, ton	0	1	0
—— or any Manufactures of Steel not otherwise enumerated, 100*l.* val.	20	0	0

Forged iron placed in contact with carbonaceous substances, and again softened by the action of the fire the moment it enters into combination with these substances, or rather with the carbon which they contain, is converted into steel. The operation of tempering which steel undergoes does not change its nature; it only varies the arrangement and aggregation of its particles; it augments at once its hardness, its brittleness, and its volume, and gives it a coarser grain than that of steel not tempered. Thus the difference between cast iron, forged iron, and steel, depends on two principles, namely, oxygen and carbon: their union constitutes cast iron; the absence of both, at least in a perceptible quantity, characterises forged iron; and in steel, carbon exists alone without oxygen.—*Malte Brun.*

Stibium. See Antimony, p. 48.

Sticks, viz., Walking Sticks. See Canes, p. 57.

Stockings, Silk, having been worn. See Baggage, p. 50.

STONE, Burrs for Mill-stones, 100 . . .	0	10	0

Burrs for mill-stones are generally imported from France, and sometimes from the islands of Guernsey, Jersey, Alderney, Sark, and Man.—*Ed.*

——— Churches and Chapels, Stone used in the building of, see Churches, p. 60.

——— Dog, not ex. four feet in diameter, above six and under twelve inches in thickness, pair . . .	6	3	6

Dog-stones are a smaller description of mill-stones.—*Ed.*

——— Emery, ton	0	1	0

Emery is an oxide of iron, intimately united with the basis of alum and with silex. This substance is valuable in the arts, on account of its great hardness. By bruising it in steel mills it is reduced to a powder, whose sharp and hard particles can, by the application of friction, give a polish to all existing substances, except the diamond.—*Malte Brun.*

——— Filtering, 100*l.* val.	50	0	0
——— Flint, Felspar, and other Stones for Potters .		Free.	

The extensive use of flint in consequence of its property of striking fire with steel, as gun flints, is well known. Flints are employed also as a substitute for quartz in the manufacture of glass and porcelain, and in the fabrication of smalt. The coarser kinds, or such as are perforated and carious, are applied to the purposes of building and mill-stones. Sometimes the colours and the polish of flint are so fine as to have brought it into use in jewellery.—*Ency. Britan.*

——— Grave-stones of Marble, viz.:—

——————— Polished, each not more than two feet square, foot sq. superficial measure	0	2	6
——————— Unpolished, foot sq. superficial measure .	0	0	10
——— Grave-stones not of marble, Polished or Unpolished, foot sq. superficial measure	0	0	6

By C. O., Jan 19, 1822, it is stated that it is the London practice to charge duty on grave-stones by the *superficial* foot only, if their thickness does not exceed two inches, and if above that thickness by the *cubic* foot.

——— Limestone	Free.		

Malta blocks or slabs.—By T. O., Oct. 2, 1835, may be admitted free of duty in the same manner as marble.

Limestone forms very extensive stratiform mountains, and is usually met with along with coal and sandstone. It is very abundant in Saxony, Bohemia, Sweden, France, Switzerland, and Britain. The Magnesian Limestone is abundant in Yorkshire and Nottingham-

STONE, *continued, viz.:—* £ . d.

shire. The uses of limestone for the purposes of building, and, when reduced to the state of quicklime, to form the basis of mortar, as well as in various arts, are well known. This variety of limestone, when susceptible of a polish, furnishes marbles; which name, although it be applied to very different stones which are susceptible of a polish, and are fit for sculpture, or ornamental architecture, is frequently applied to limestone of this description. —*Ency. Britan.*

——— Marble, rough, Blocks or Slabs . . . Free.

By T. O., June 30, 1835, it appears blocks can be converted into slabs only by sawing: all slabs are to be deemed rough slabs if they have been cut from a rough block, and have undergone no polishing subsequent to the sawing.

——— Marble in any way manufactured, (except Gravestones and Paving Stones, each not more than two feet square,) cwt. 0 3 0

——— Marble Paving, each not more than two feet sq. viz.:—

——————— Polished, foot sq. superficial measure . 0 0 10

——————— Rough, foot sq. superficial measure . . 0 0 6

Marble, in common language, is the name applied to all sorts of polished stones employed in the decoration of monuments and public edifices, or in the construction of private houses; but, among the materials thus made use of, it is necessary to distinguish the true marbles from those stones which have no just title to such a designation. In giving a short but universal character of marble, it may be said that it effervesces with dilute acid, and is capable of being scratched with fluor, while it easily marks gypsum. These properties will separate it at once from the granites, porphyries, and silicious pudding-stones, with which it has been confounded on one side, and from the gypseous alabaster on the other. From the hard rocks having been formerly included under the marbles, comes the adage, "hard as marble."

Parian marble; its colour is snow-white, inclining to yellowish-white; it is fine, granular, and, when polished, has somewhat of a waxy appearance.

Pentelican marble, from Mount Pentelicus, near Athens, resembles very closely the preceding, but is more compact and finely granular.

Carrara marble is of a beautiful white colour, but is often traversed by grey veins, so that it is difficult to procure large blocks wholly free from them. It is not subject to turn yellow, as the Parian. This marble, which is almost the only one used by modern sculptors, was also quarried and wrought by the ancients.

Red antique marble.—This marble, according to antiquaries, is of a deep blood-red colour, here and there traversed by veins of white, and, if closely inspected, appears to be sprinkled over with minute white dots, as if it were strewed with sand. Another variety of this marble is of a very deep red without veins, of which a specimen may be seen in the Indian Bacchus, in the Royal Museum of Paris.

Green antique marble is an indeterminate mixture of white marble and green serpentine. It has a black ground, in which are imbedded fragments or portions of a greyish-white, of a deep red, or of a purple wine colour. This is one of the most beautiful marbles hitherto found, and has a superb effect when accompanied with gilt ornaments.—*Partington's Cyclo.*

——— Mill, above four feet in diameter, or if twelve inches in thickness or upwards, pair 11 8 0

France was considered formerly to produce the best Mill-stones: but those of North Wales are now found equally good.—*Ed.*

——— Paving, not of Marble, 100 feet sq. superficial measure 0 12 0

In Britain, the pavement of the grand streets, &c. is usually of flint, or rubble stone; courts, stables, kitchens, &c. are paved with tiles, bricks, flags, or fire-stone; more frequently with a kind of freestone and ragstone.—*Ency. Britan.*

——— Pebble . . . . . Free.

Pebble Stones are collected from the sea-beach, mostly brought from the islands of Guernsey and Jersey: they are very durable, indeed the most so of any used for paving.—*Ency. Britan.*

——— Polishing, 100*l.* val. 5 0 0

——— Pumice, ton 0 5 0

Near Rome Pumices are most abundant, which are sought in vain on the mountains of Albano and Tuscolo; and they become much more abundant as we proceed northward from Rome. Most of the pumice of commerce comes from Lipari.—*Brewster's Edinburgh Journ.*

——— Quern, under three feet in diameter, and not ex. six inches in thickness, pair 0 8 9

——————— three feet in diameter, and not above four feet in diameter, and not ex. six inches in thickness, pair . 0 17 6

Quern Stones are a description of grind-stones, and are more particularly used for hand-mills. —*Ed.*

	£	s.	d.
Stones, *continued, viz.*:—			
——— Rag, 100*l.* val.	20	0	0

Rag Stones are fossils chiefly found in England, and are used for sharpening tools.—*Ed.*

——— Sculptured or Mosaic Work, cwt. . . . 0 2 6

If any statue, group of figures, or other stone or marble ornament, carved out of the same block, shall exceed one ton weight, the duty to be charged thereon shall be estimated at the rate payable for one ton weight, and no more.

By T. L., Nov. 5, 1832, with a view of encouraging as much as possible the school of British Artists, Works of Sculpture are to be admitted under the same regulations as are at present applicable to the admission of Paintings from the Continent. See p. 101.

Right and Property of Sculpture, Models, &c.—Every person who shall make any new and original sculpture, or model, or copy, or cast of the human figure, or of any bust, or of any part of the human figure, clothed in drapery, or otherwise, or of any animal, or of any part of any animal combined with the human figure, or otherwise, or of any subject being matter of invention in sculpture, or of any alto or basso-relievo representing any of the things hereinbefore mentioned, or any cast of the things hereinbefore mentioned, whether separate or combined, shall have the sole right and property of the same, for the term of fourteen years, from first putting forth or publishing the same; provided, in every case, that the proprietor do cause his name, with the date, to be put on every such sculpture, model, copy, or cast, before the same shall be put forth or published. 54 Geo. III., c. 56. § 1.

Pirating, or Illegally Importing.—If any person shall, within such term of fourteen years, import any pirated copy or pirated cast of any such sculpture, or model, or copy, or cast, to the detriment of the proprietor of any such works so pirated: then the proprietor, or his assignee, may by a special action upon the case to be brought against the person so offending, receive such damages as a jury, on a trial of the action, shall give or assess, together with double costs of suit. § 3.

Purchasers of Copyrights.—No person who shall hereafter purchase the right or property of any sculpture, or model, or copy, or cast, or of any of the things protected by this Act, of the proprietor, shall be subject to any action for the same. § 4.

Additional Term.—From the expiration of the said term of fourteen years, the sole right of any of the things hereinbefore mentioned, shall return to the person who originally made the same, if he be then living, for the further term of fourteen years, excepting in the case where such person shall by sale or otherwise have divested himself of such right of making or disposing of the same. § 6.

Then sculpture and her sister arts revive,
Stones leap'd to form, and rocks began to live.—*Pope.*

Apollo Belvidere is esteemed by most artists as the sublimest specimen of ancient art which has survived to modern times. This statue is a standing figure, almost naked, and more than seven feet in height.—*Ency. Metrop.*

A statue of Venus has been excavated at Bonavia, in the neighbourhood of Syracuse. In beauty of form and purity of execution, it is said to excel that of Medicis. Unfortunately the head is wanting, but, as it is, the statue measures six palms four inches in height. It has been placed in the Syracuse Museum.—*Foreign Rev.*

——— Slates, not otherwise enumerated, 100*l.* val. .	66	10	0
——— Slates in Frames, doz.	0	3	0

Slate for drawing is found in Italy, where it is an object of commerce. It is also found in Spain, France, and some parts of Scotland. It is employed like black chalk in drawing.

Whet Slate was originally brought from the Levant; but has since been discovered in Bohemia, Saxony, in Bayreuth, where it is wrought, and in Siberia.

Whet Slate, as its name imports, is cut and polished for the purpose of sharpening knives, and other instruments; and, reduced to powder, is employed in polishing steel.

Clay Slate is very abundant in most countries; it is not unfrequent in many parts of Scotland; but the slate of Easdale, and the contiguous islands on the west coast, has long maintained a decided superiority and preference to all others in this country.

Clay Slate is in extensive use for covering houses, and then it is known in this country by the single word slate. It is also employed in large plates for writing on, or tracing characters that are afterwards to be effaced.—*Ency. Britan.*

To judge of the goodness of slate, Mr. Colepress, in the Philosophical Transactions, orders it to be knocked against any hard body, to make it yield a sound; if the sound be good and clear, the stone is firm and good: otherwise, it is friable and soft.—*Chambers.*

	£	s.	d.
Stones, *continued, viz.:*—			
——— Slick, 100	0	8	0

Slick, or Sleek Stones, are a species of smoothing stones.—*Ed.*

——— Stone to be used for the purpose of Lithography	Free.		

Lithography, the art or practice of engraving upon stones.—*Johnson.*
The map prefixed to this Journal is drawn on stone.—*Ed.*

——— Whet Stones, 100	0	8	9

Whet stones are so called because they serve for the whetting of edge-tools upon.—*Ency. Britan.*

——— Stones not particularly enumerated, nor otherwise charged with duty, 100*l.* val.	20	0	0
——— Precious. See Jewels.			
Storax or Styrax. See Gum, p. 78.			
Stores, Military. See Baggage, p. 50.			
Straw or Grass for Platting, cwt.	0	0	1
Stuffs. See Silk, p. 113.			

——— It shall be lawful for the commissioners of customs to permit any stuffs or fabrics of silk, linen, cotton, or wool, or of any mixture of them with any other material, to be taken out of the warehouse to be cleaned, refreshed, dyed, stained, or calendered, or to be bleached or printed, without payment of duty of customs, under security, nevertheless, by bond to their satisfaction, that such goods shall be returned to the warehouse within the time that they shall appoint. 3 and 4 Will IV., c. 57. § 35.

Succades, produce of or imported from any foreign country, lb.	0	0	6
(6 and 7 Will. IV., c. 60.)			
——— produce of and imported from B. P., lb.	0	0	1

Apricots, Peaches, and Pears preserved.—By O. C., April 19, 1826, Fruits preserved by sugar, whether in a liquid state or not are succades, and are chargeable as such, unless otherwise charged by name.

Plums preserved are particularly rated; and as the apricot is a species of plum, apricots, in whatever way preserved, may be entered under the generic denomination. There is also a particular rate for dried pears; and if the pears are in a dry state, although some sugar may have been used in their preservation, the particular rate must prevail.

Peaches are not named in the table, and although dry, if sugar has been the material of their preservation, they must be treated as succades.

As to plums, dried or preserved, see p. 102.

Succades, another name for sweetmeats or preserves, are brought in great perfection from the East and West Indies.—*Ed.*

There is, perhaps, no country where the inhabitants live so much upon sweetmeats as in Persia. The finest is the Guzangabeen, made of the honey of the guz or tamarisk tree, mixed with some flour and sugar.—*Sir John Malcolm.*

Succus Liquoritiæ. See Liquorice Juice, p. 87.

SUGAR.* Brown or Muscovado or Clayed Sugar, not being refined, cwt.	3	3	0
——— Growth of B. P. in America, and imported thence, cwt.	1	4	0
——— Growth of B. P. within the limits of the East India Company's charter, into which the Importation of Foreign Sugar may be by this Act prohibited, and imported thence, cwt.	1	4	0
——— Growth of any other B. P. within those limits, and imported thence, cwt.	1	12	0
——— Melasses, cwt.	1	3	9
——— produce of and imported from any B. P., cwt.	0	9	0
——— Refined, cwt.	8	8	0
——— Candy, Brown, cwt.	5	12	0
——— White, cwt.	8	8	0
(6 and 7 Will. IV., c. 26.)			

* By 1 Vict. c. 27. § 1, the duties imposed on sugar are continued until July 5, 1838.

SUGAR, *continued, viz.:*—

EAST INDIA SUGAR.

Foreign Sugar into certain British Possessions.—From December 1, 1836, it shall not be lawful to import into any part of the Presidency of Fort William in Bengal, or of any Dependency thereof, being a British Possession, any Foreign Sugar, nor any Sugar the growth of any British Possession into which Foreign Sugar can be legally imported, except into such districts or provinces of the said Presidency or of the Dependencies thereof as shall be appointed by the Governor General of India in Council. § 3.

Sugar not at a lower Rate of Duty.—No Sugar the produce of any district or province in respect of which any such orders shall be issued shall be imported into any part of the United Kingdom at the lower rate of duty proposed by this Act. § 4.

Certificate of Origin.—Before any sugar shall be entered as being of the produce of any of the provinces composing the presidency of Fort William, in Bengal, or of any of the dependencies thereof, being a British Possession, at the lower rate of duty fixed by this Act, the master of the ship importing the same shall deliver to the Collector or Comptroller of Customs at the Port of Importation a certificate under the hand and seal of the Collector of Sea Customs of the port where such sugar was taken on board within the limits of the Presidency of Fort William in Bengal, or of any of the dependencies thereof, being a British Possession, testifying that there had been produced to him by the shipper of such sugar a certificate under the hand and seal of the Collector or Assistant Collector of the Land or Custom Revenue of the district within which such sugar was produced that such sugar was of the produce of the district, and that the importation into such district of foreign sugar, or sugar the growth of any British Possession into which foreign sugar can be legally imported, is prohibited: which certificate so granted by the Collector of Sea Customs shall state the name of the districts in which such sugars were produced, their quantity and quality, the number and denomination of the packages containing the same, and the name of the ship in which they are laden, and of the master thereof; and such master shall also make a declaration before the Collector or Comptroller that such certificate was received by him at the place where such sugar was taken on board, and that the sugar so imported is the same as is mentioned therein. § 5.

What Persons may give Certificates.—It shall be lawful for the Governor General of India in council to appoint any officers, other than the Collector and Assistant Collector of Land Revenue and the Collector of Customs, to give such certificates. § 6.

Sugar the Growth of certain British Possessions.—If at any time satisfactory proof shall have been laid before Her Majesty in Council that the importation of foreign sugar into any British Possessions within the limits of the East India Company's charter is prohibited, it shall be lawful for Her Majesty, by Order in Council to be published from time to time in the *London Gazette*, to allow the importation of sugar, the growth of any such British possession, at the lower rate of duty in the foregoing Act specified, in like manner and under the same restrictions and conditions as sugar the growth of the Presidency of Fort William in Bengal may be imported subject to a lower rate of duty under the provisions of the said Act, 1 Victoria, c. 27.

Before any sugar shall be entered as being the produce of any B. P. within the limits of the East India Company's Charter, the master of the ship importing the same shall deliver to the collector or comptroller a certificate, under the hand and seal of the proper officer at the place where such sugar was taken on board, testifying that proof had been made before him, by the shipper of such sugar, that the same was really and *bona fide* the produce of such B. P.; and such master shall also make and subscribe a declaration before the collector or comptroller, that such certificate was received by him at the place where such sugar was taken on board, and that the sugar so imported is the same as is mentioned therein, 3 and 4 Will. IV., c. 52, § 38.

MAPLE SUGAR.

By C. O., March 15, 1836, maple sugar, imported from Canada, to be admitted to entry as the produce of a British plantation, provided it be certified by the proper officers of this revenue, in the certificate of clearance, that such sugar is the produce of Canada.

SUGAR, *continued, viz.:—*

TARE ON B. P. SUGAR.

Under 8 cwt.			14 per cent.
8 and under 12 cwt.			1 cwt. each cask.
12 . . 15	1	1	12 Do.
15 . . 17	1	2	0 Do.
17 and upwards	1	3	0 Do.

By C. O., Sept. 1834, 12 lb. per cwt. allowed on Demerara Sugar in casks of peculiar structure.

CERTIFICATE OF B. P. IN AMERICA, AND MAURITIUS SUGAR.

By 3 and 4 Will IV., c. 52, § 37, before any sugar shall be entered as being of the produce of some B. P. in America, or the Island of Mauritius, the master of the ship importing the same shall deliver to the collector or comptroller a certificate, under the hand of the proper officer, of the place where such goods were taken on board, testifying that proof had been made in manner required by law that such goods are the produce of some B. P. in America, or of the Island of Mauritius, stating the name of the place where such goods were produced, and the quantity and quality of the goods, and the number and denomination of the packages containing the same, and the name of the ship in which they are laden, and of the master thereof; and such master shall also make and subscribe a declaration before the collector or comptroller, that such certificate was received by him at the place where such goods were taken on board, and that the goods so imported are the same as are mentioned therein.

Vacuum Pan Sugar.—By T. M., Aug. 27, 1833, it is stated, that, with respect to the *Vacuum Pan Sugar*, my Lords are given to understand, that by a simple process of stoving only, it can be brought into such a state as to be entitled to receive the drawback on exportation as refined sugar; that, where such is the case, it is clearly impossible that this sugar can be admitted at the lower duty of 24*s.*; but that in cases where the sugar in question could not be permitted to receive the drawback on exportation without any process of refining, my Lords are of opinion that the Vacuum Pan Sugars may be justly admitted at the lower duty.

ALLOWANCES.

The duties payable upon sugar, when taken out of warehouse for *home use*, shall be charged upon the quantities ascertained by the weight of the same *actually delivered*, except that if the sugar shall not be in a warehouse of special security, no greater abatement on account of deficiency of the quantity first ascertained as aforesaid shall be made than shall be after the rate of three per centum of such quantity for the first three months, and one per centum for every subsequent month during which such sugar shall have been warehoused. 3 and 4 Will. IV., c. 57, § 19.

Samples.—By C. O., Aug. 31, 1832, samples of sugar are not to be deemed deficiencies, but to be chargeable with duty at the time of the delivery of the packages from which such samples may have been taken, as the samples on all other goods are (spirits excepted).

Sweepings.—The sweepings of the sugar warehouses may be charged with the melasses duty, subject to such allowance for dirt, &c. mixed therewith, as the proper officers shall consider the sweepings entitled to.

Re-weighing.—By T. L., Feb. 13, 1832, the re-weighing of sugar and melasses is dispensed with, when taken out of warehouse for removal from one warehousing port to another; provided the merchant, upon his taking the goods out of warehouse for removal, shall, previous to such removal, declare that the goods are taken out and removed for *home use only*, and give security to pay the duty according to the weight ascertained at the time of removal.

By C. O., Oct. 1832, so much of the minute of July 10, 1830, and T. O. of Feb. 13, 1832, as regards the re-weighing of sugar removed coastwise, is *rescinded*.

CULTURE, &c.

The strongest proofs, carefully collected from the best authorities of ancient and modern times, lead to the conclusion, that China was the first country in which the sugar-cane was cultivated, and its produce manufactured; and it is tolerably well ascertained, that the inhabitants of that country enjoyed its use two thousand years before it was known and adopted in Europe.

In 1466, the use of sugar in England was confined to medicines and feasts, and this continued until 1580, when it was brought from Brazil to Portugal, and thence to our country.—*G. R. Porter's History of the Sugar Cane.*

SUGAR, *continued, viz.* :— £ s. d.

The sugar-cane may be considered as the production of the highest effort of the power of vegetation. In almost all other plants, it is only during the germination of the seed, the most active period of their lives, that the sweet principle is to be detected. In the cane it it is at all times to be found, and that in quantities surpassing what exists in all other plants put together. The cane is a plant of a warm latitude, its growth being in proportion to the heat of the climate, and the fertility of the soil. In the West India islands, it is in the plains that the cane reaches all the perfections of which it is capable. Yet even here, according to report, its size and luxuriance are inferior to what it attains in Madagascar, the Isle of France, and the districts of the east, more immediately beneath the equator. Like all gramineous plants, it delights in rather a moist climate. When the rains, however, are excessive, a rank luxuriance is the consequence, unfavourable to the maturation of the plant, the juices it affords being watery, and deficient in the saccharine principle yielding on crystallization a dark-coloured sugar. It is a peculiarity of the sugar-cane in the West India islands, that it refuses to perfect its seed. Ever since its cultivation in the island of Jamaica, it has been raised from cuttings of the joints. By these innumerable subdivisions it has been continued to the present time, retaining all the characters and peculiarities of the parent plant. There are, in reality, only a very few plants in the islands—the canes which cover our fields being strictly not distinct beings, but prolongations of a few individuals—their origin derived from the enlargement of one part removed by division to another. The case is different in the east. Here we can point out few varieties; there along the banks of the Ganges, its native region, it perfects its seed, and may be raised in this manner, presenting innumerable varieties, corresponding to what we observe in all plants produced in this manner—the offspring seldom presenting a strict similarity to its parent stock.—*Dr. Macfayden—Hooker's Quarterly Botanical Miscellany.*

White or Clayed Sugar.—Muscovado sugar is the raw material whence the British sugar-bakers chiefly make their loaf or refined lump. There is another sort, which was formerly much used in Great Britain for domestic purposes, and was generally known by the name of Lisbon sugar. In the West Indies it is called clayed sugar.—*Ure.*

MELASSES.

That gross fluid matter remaining of sugar after refining, and which no boiling will bring to a consistence more solid than that of syrup; hence also called syrup of sugar. Properly, melasses are only the sediment of one kind of sugar called Chypre, or brown sugar, which is the refuse of other sugars, not to be whitened or reduced into loaves. Melasses are much used in Holland for the preparation of tobacco, and also among poor people instead of sugar. There is a kind of brandy or spirit made of melasses; but by some held exceedingly unwholesome.—*Ency. Britan.*

SUGAR CANDY.

Sugar Candy is the true essence of the cane formed into large crystals by a slow process.—*Ency. Britan.*

Sulphur Impressions, 100*l.* val. 5 0 0

——— Vivum. See Brimstone, p. 55.

Sulphur volatilizes under 220° Fahr., at which it fuses, and, what is singular, by increasing the heat to 320°, it becomes thick and viscid, and if then poured into water, it assumes a red colour and ductility like wax; while its specific gravity is increased to 2·325. In this state it is kneaded under the water, and used for receiving the impressions of seals and medals.—*Thomson.*

Sweep-washers' Dirt, containing Bullion. See Bullion, p. 56.

Sweet Wood, produce of or imported from any Foreign country, ton 2 10 0

(6 and 7 Will. IV., c. 60.)

——————— produce of and imported from B. P. ton . 0 16 3

Sweet-Wood is a species of the willow.—*Ed.*

Swine, prohibited to be imported for home use on pain of forfeiture, but may be warehoused for exportation only. 3 and 4 Will. IV., c. 52, § 59, 60.

T.

Tails, Buffalo, Bull, Cow, or Ox, 100 . . . . 0 6 0

——— Fox.
——— Marten.
——— Sable.
——— Squirrel, or Calabar.

See SKINS, p. 120.

Talc, lb. 0 0 8

This mineral is found in Piedmont, Saxony, Bohemia, and in the western parts of Inverness-shire in Scotland. Talc is sometimes employed as a substitute for chalk, enters into the composition of crayons, and is mixed with some kinds of paint. Indurated talc forms beds

Talc, *continued, viz.* :— £ s. d.

in mountains of argillaceous schistus, gneis, and serpentine, in the Tyrol, Italy, and Switzerland, and also in the western parts of Scotland. It is applied to the same purposes as the preceding.—*Ency. Britan.*

Tallow, cwt. 0 3 2
——— imported from B. P. in Asia, Africa, or America, cwt. 0 1 0

By 3 and 4 Will. IV., c. 54, § 2, Tallow, being the produce of Europe, shall not be imported into the United Kingdom *to be used therein*, except in British ships, or in ships of the country of which the goods are the produce, or in ships from which the goods are imported.

Tallow is the fat of certain animals melted and clarified. It is procured from most animals, but chiefly from bullocks, sheep, hogs, and bears. Some kinds of tallow are used as unguents in medicine, some for making soap and dressing leather, and some for making candles.—*Ency. Britan.*

Mineral tallow, which was discovered in Finland in 1736, has lately been found in a bog on the borders of Loch Fyne, in Scotland.—*Edinb. Phil. Journ.*

A tree producing a substance like tallow, and which serves for the same purpose, grows very commonly in China.—*Reg. of the Arts and Sciences.*

Tamarinds, lb. 0 0 8
——— produce of and imported from B. P., lb. . 0 0 1

This fruit is chiefly imported from the West Indies. It is a grateful acid to allay thirst in febrile affections.—*Brande.*

The tamarind, one of the largest and most beautiful of trees, grows luxriantly in most of the Indian islands, and appears to be a native production. Of fruits, tamarinds alone constitute an article of foreign exportation. Java is the principal exporting country. The best, which are of a very dark colour, nearly, indeed, black, and with a very large proportion of pulp to the seed, are the produce of the depending island of Madura. Those exported from one country of the Archipelago to another, are merely dried in the sun. Such as are sent to Europe are cured with salt and packed in tubs, weighing from two and a half to three piculs.—*Crawfurd.*

Tapioca, cwt. 0 1 0

An American plant, the jatropha manihat, contains the nutritive starch cassava, curiously associated with a deadly poisonous juice. The roots of jatropha are squeezed in a bag. The cassava remains in it; and the juice, which is used by the Indians to poison their arrows, gradually lets fall some starch of an innocent and very nutritious quality. The whole solid matter is dried in smoke, ground and made into bread.—*Ure.*

Tar, the last of 12 brls, each brl. not ex. 31½ gals. . . 0 15 0
——— produce of and imported from B. P. the last of 12 such brls. 0 12 0
——— Barbadoes, cwt. 0 2 6

By 3 and 4 Will. IV., c. 54, § 2, Tar, being the produce of Europe, shall not be imported into the United Kingdom, *to be used therein*, except in British ships, or in ships of the country of which the goods are the produce, or in ships from which the goods are imported.

Tar is a thick, black, unctuous substance, obtained chiefly from old pines and fir trees, by burning them with a close smothering heat. It is prepared in great quantities in Norway, Sweden, Germany, Russia, and North America, and in other countries where the pine and fir abound. Tar, which is well known for its economical uses, is properly an empyreumatic oil of turpentine, and has been much used as a medicine both internally and externally.—*Ency. Britan.*

Tares, quarter 0 10 0
Tarras, bushel 0 1 3

Tarras, a coarse sort of plaster, or mortar, durable in the wet, and chiefly used to line basons, cisterns, wells, and other reservoirs of water. That which is called the Dutch tarras, is made of a soft rock stone, found near Collen, upon the lower part of the Rhine; it is burnt like lime, and afterwards reduced to powder by means of mills; from thence it is brought to Holland in great quantities, where it has acquired the name of Dutch tarras. It is of a greyish colour when it is not mixed.—*Chambers.*

Tartaric Acid, lb. 0 0 4

Tea.

New Duty from 1st July, 1836.

From and after 1st July, 1836, the several duties on Tea shall *cease;* and in lieu thereof there shall be charged on tea which after the said day shall be imported, or

TEA, *continued, viz.:*—	£	s.	d.
which, having been previously imported, shall after that day be entered for Home Consumption in the United Kingdom, lb.	0	2	1

(5 and 6 Will. IV., c. 32.)

By 3 and 4 Will. IV., c. 101, § 1, from April 22, 1834, it shall be lawful to import any Tea into the United Kingdom from the Cape of Good Hope and from places eastward of the same to the Straits of Magellan, and not from any other place.

Draft.—By § 2, the allowance called Draft now made by the commissioners of excise in the weighing of Tea, shall be made by the commissioners of customs under the authority of this Act.

Damage.—By § 4, no abatement of duty shall be made on account of damage received by any tea during the voyage; but it shall be lawful for the importer to separate the damaged parts, and to abandon the same to the commissioners of customs for the duty.

Mixed Tea.—By § 5, if different sorts of tea mixed together be imported in the same package, the whole shall be liable to the highest rate of duty to which any of such sorts would be separately liable; and if two or more sorts of tea not perfectly mixed together be imported in one package, the same shall be forfeited.

Former Laws.—By § 6, nothing herein before contained shall alter or affect any law of excise relating to licences for the sale of tea, or relating to permits for the removal of tea, or otherwise to the internal management of tea by the commissioners of excise, after the duties of importation on the same shall have been paid, and after the same shall have been delivered out of the charge of the officers of customs.

Permits.—By § 7, it shall be lawful for the Lords of His Majesty's Treasury, by any warrant or order under the hands of any two or more of them, to discontinue the practice of requiring and issuing permits for the removal of tea, and to make and establish any other rules, either of customs or excise, in lieu of such practice, as to them shall, after the discontinuance of the same, appear necessary for the security of the revenue.

Surveys and Permits.—By B. O., Feb. 17, 1836, surveys and permits in the tea trade *abolished*.

Re-import.—By 3 and 4 Will. IV., c. 52, § 33, tea shall not be re-imported into the United Kingdom for home use upon the ground that the same had been legally exported from thence, but the same shall be deemed to be foreign goods, whether originally such or not, and shall also be deemed to be imported for the first time into the United Kingdom.

Stock.—By 3 and 4 Will. IV., c. 93, § 114, from Aug. 28, 1833, all enactments and provisions directing the East India Company to provide for keeping a stock of tea, shall be *repealed*.

As to *deficiencies* and *increases* on re-weighing, see Exports. PART 3.

Ports, Warehouses, and General Regulations.—By C. O., July 10, 1834, for giving effect to the Order of the Lords of the Treasury, dated 3rd instant, permitting tea to be imported and warehoused at the undermentioned ports, viz.:—

LONDON,	LEITH,	DUBLIN,
LIVERPOOL,	GLASGOW,	BELFAST,
BRISTOL,	GREENOCK,	CORK,
HULL,	PORT GLASGOW,	and
NEWCASTLE-UPON-TYNE (T. O. Sept. 23, 1834).		WATERFORD,—from July 1, 1836 (T. O. Aug. 26, 1835).
WHITEHAVEN, from July 1, 1836, (T. O. Aug. 26, 1835).		

and also allowing the *Removal* thereof from the original Port of Importation to any of the other Warehousing Ports in the United Kingdom, for the purpose of being re-warehoused for home consumption; and the Surveyors General having submitted the following propositions for the approval of the Board, viz.

1st, That the warehouses which *may be* approved for the deposit of tea, *be exclusively appropriated to that purpose.*

2ndly, That the articles be weighed and *examined* at the time of importation, the officers taking care that all the packages imported in each vessel be "scribed" with a progressive number, with the initials of the vessel's and master's names, and the gross landing weight; and that the duty be charged according to the quantity and *quality then* ascertained.

3rdly, That no packages be allowed to be divided into smaller packages (except for the

TEA, *continued, viz.:*—

purpose of stores), nor the mixing of tea, of any sort or sorts, be permitted in the warehouses, either for home consumption or exportation.

4thly, That the packages be sorted and arranged in the warehouse by the occupier, according to their respective "chops" or "beds," so as to enable the officers to select from each the required number of packages for taring, and to ascertain the proper tare to be allowed on the packages in each "chop," or "bed;" and that the rule to be observed, as to number of chests to be turned out in each "chop" or "bed" being of the same size and description of tea, be as follows, viz.

1 to 5—	5 chests of the same size and description of teas	1 turned out.
6 to 40—	40	3 ditto.
41 to 80—	80	4 or 5 ditto.
81 to 120—	120	5 ditto.
121 to 200—	200	6 ditto.
201 to 300—	300	8 ditto.
301 to 500—	500	10 ditto.
501 to 800—	800	12 ditto.
801 and upwards		16 ditto.

And that in addition to the tare, an allowance for draft be made of 1*lb.* upon each package exceeding 28*lb.* gross, to be deducted from the foot of the landing account.

5thly, That tea entered for *exportation* be previously weighed, and any *deficiency* of the landing quantity charged with duty, unless such tea be deposited in a warehouse of *special security*.

Samples.—6thly, That the officers be authorized under the Regulation Act to draw samples of tea, not exceeding three ounces of each description and quality, unless under special circumstances, such samples to be disposed of as the Board may see fit to direct. And that the merchants or proprietors of the goods be allowed to take the like quantity as samples, under the 31st section of the General Warehousing Act.

Removal.—By C. O., Oct. 7, 1834, and Dec. 17, 1834, Tea is allowed to be removed coastwise under bond from one warehousing port to another, without being re-weighed at the port of destination, either for home consumption, or to be shipped for use, as stores.

Samples.—By C. O., Oct. 13, 1834, samples of tea referred to in the General Order of the 10th July last, may be drawn under an order from the officers in the warehousing department, who should note the same in the registers, at the foot of each merchant's account; and all subsequent samples to be delivered under the authority of the locker in charge of the warehouse, subject to the following regulations; the said officer being required to note the several transactions in the respective merchants' accounts:

1st, That authorized parties requiring second or subsequent samples, do present to the lockers a request specifying the description and quantity of tea, manifest marks, and number of packages, from which the same are to be drawn.

2ndly, That an equal quantity of tea of similar description be deposited in a bag or other package belonging to the respective merchants, prior to second or any subsequent samples being delivered, the returned samples that are to be deposited, being checked daily by the locker with the delivery orders for the same, viz. by his weighing the total quantities received back, in lieu of those for which orders have been received and acted upon.

Warehousing.—That if the entire importation of any one description of tea, in a particular entry, be cleared for home consumption, the samples that may have accumulated thereon, be delivered without entry or payment of duty, on application to the warehouse keeper's department; but that upon such tea as may be delivered for exportation or stores, a proportionate part of the accumulated samples be charged with duty, whether the goods be deposited in warehouses of special security or otherwise, unless the same shall have been returned at the time of shew, or previous to delivery into their respective packages;—it being distinctly understood that the quantities of the samples are to be similar to those heretofore allowed by the East India Company, viz. 1, 2, 2¼, or 3 ounces, according to the description or quality of the tea, not exceeding in any case 3 ounces to each person bearing the sampling order from the merchant or other proper person: and that in cases where tea may be warehoused for exportation only, and a second sample shall be required, 1 oz. of each description or quality be allowed to be taken, an equal quantity being returned into the packages from whence the sample shall have been drawn.

CULTURE.

The cultivation of Tea is not general throughout the Chinese empire; the northern parts being too cold, and the southern parts too warm. The plant is the growth of a particular region, situated between the thirtieth and thirty-third degrees of north latitude, called the tea country, Tok-yen, Ho-ping, An-koy, &c. There are some plantations near Canton, but they are few, and those that do exist are of no great extent. The trees are planted four or five feet asunder; they have a very stunted appearance; and they are not allowed to grow higher than is convenient for men, women, and children to pick the leaves. The gatherings take place from one to four times in each year, according to the age of the plant. It is only the difference in the times of gathering, and manner of curing, which causes the distinction in appearance, qualities, and value; those which are gathered earliest in the spring make the strongest and most valuable tea, such as pekoe, souchong, &c.; the inferior, such as congou, bohea, are of the latest gatherings. Green, or hyson, can be made of any of the gatherings, by a different mode of drying. The first gathering of the leaves begins about the middle of April, and continues to the end of May; the second lasts from Midsummer to the end of July; the third takes place during the months of August and September. When the leaves are gathered, they are put into wide shallow baskets, placed on shelves in the air, or wind, or mild sunshine, from morning till noon; then, on a flat cast-iron pan, over a charcoal stove; ten or twelve ounces of the leaves are thrown at a time, stirred

Tea, *continued, viz.* :— £ s. d.

quickly with a short hand-broom twice or thrice, and then brushed off again into the baskets, in which they are equally and carefully rubbed between men's hands to roll them; after which they are again put into the pan in larger quantities, over a slower fire, to be dried a second time. When fired enough, the tea is laid on tables, to be drawn, or picked over, putting aside all the unsightly and imperfectly dried leaves, in order that the sample may be more even and marketable. To make singlo, or hyson, the first two gatherings are chosen, and, as soon as picked from the trees, are put into the pan; next rolled, and spread thin, to separate the leaves which adhere to each other; again well dried, spread, sifted, picked, and fired two or three times more (especially if it is damp weather), before it is in a marketable state. The Chinese drink their tea without either milk or sugar; they partake of it plentifully at their meals, and very frequently in the course of the day. One mode of using it, amongst the higher ranks, is formed by grating into the cup balls made of the most valuable leaves, cemented together by some kind of tasteless gum.—*Gardener's Magazine.*

By a recent letter from Calcutta some interesting facts are made known relative to the tea-plant, which is at length ascertained beyond doubt to be indigenous in Upper Assam, being found there through an extent of one month's march within the territories of the East India Company, from Sadiya and Beesa to the Chinese frontier province of Yunnan, where the shrub is cultivated for the sake of its leaf. The committee of tea culture in Calcutta have addressed a letter on the subject to Mr. Macnaghten, Secretary to the Government, in the revenue department, in which they express their entire conviction that the plant referred to is the identical tea of China, the exclusive source of all the varieties and shades of the tea of commerce, and recommend that one or more scientific gentlemen may be deputed into Upper Assam for the purpose of collecting on the spot the greatest variety procurable of botanical, geological, and other details, which, as preliminary information, are absolutely necessary before ulterior measures can be successfully taken for the cultivation of the tea shrub of that country. This recommendation has been adopted by the Government, but the investigation was not expected to commence with the prospect of any good effect before November, as the rainy season would intervene, during which no such research could be conducted.—*Ed.*

Many efforts are making to cultivate the tea-shrub in France; it languished in great heat, but has flourished in a lower temperature, and now grows in a strong and healthy manner, in the open air at Marseilles, and it is proposed to naturalize it throughout the region where the orange trees prosper.—*Athenæum*, No. 513.

Private Trade Sales.—The series of private trade sales of tea, which commenced on the 23rd October, 1837, were attended with results much more favourable than were expected. There has been considerable animation throughout, and all sorts advanced as the sales proceeded, especially boheas, common congous, and twankays. All the Canton boheas were sold at 2*d.* to 3*d.* per lb. higher than at the sales in September. On Fokien boheas the advance is 2*d.* to 4*d.* per lb.; on common congous 3*d.* to 4*d.*; and on common souchongs 2*d.* to 4*d.* per lb. The demand for low-price teas being greater than for the superior qualities, the latter did not participate in the improvement to the same extent. Out of 65,473 packages put up for sale, about 50,000 were disposed of; and the greater proportion of the remainder was bought in by the merchants, who are confidently looking for better prices, as the supplies for next year, it is supposed, will not exceed 25,000,000lb., or half a year's consumption, in consequence of the prostrated state of several of the firms which heretofore have been large importers. Much speculation is still going on in tea, and the fluctuations, it is thought, will yet be considerable, as so many merchants have retired from the trade, which since the opening has proved too uncertain in its results to reduce yet to any regular channel of commerce.—*Ed.*

Teasels, 1000 . . . . . 0 1 0

The largest burs, and those most pointed, are esteemed the best, and are now called Male Teasels; they are mostly used in the dressing and preparing of stockings and coverlets; the smaller kind, properly called the Fullers' or Drapers' Teasels, and sometimes the Female Teasel, are used in the preparation of the finer stuffs, as cloths, rateens, &c. The smaller kind, sometimes called Linnots Heads, are used to draw out the knap from the coarser stuffs, as baize, &c.—*Chambers.*

Without this useful plant, our woollen manufactory could hardly have made any progress: it appears, from many attempts, that the object designed to be effected by the teasel cannot be supplied by any contrivance—successive inventions having been abandoned as defective or injurious.—*Journal of a Naturalist.*

Teeth, Elephants', Sea Cow, Sea Horse, or Sea Morse Teeth, cwt. 0 1 0

The first country where elephants are frequent is that part of the coast called by the Flemish Tand Kust, or Teeth Coast, on account of the number of elephants' teeth, of which the natives make a lucrative traffic. The country of Anta likewise abounds in elephants. The Ethiopians have elephants in their country, but they are smaller than those of India; and, though their teeth are hollow, and of less value, they constitute a considerable article of trade. There are many elephants in Ethiopia, and in the country of Prester John, beyond the island of Mosambique, where the caffres or negroes kill a great number for the sake of their teeth. In the island of Madagascar, elephants are supposed to be more numerous than in any other country. Madagascar and an adjacent island, called Cuzibet, furnish such vast quantities of ivory, that, in the opinion of the merchants, the rest of the world does not produce an equal number of elephants' teeth. Lopes amused himself in weighing several tusks of the elephant, each of which amounted to about 200 lb. The magnitude of elephants may be estimated by their tusks, some of which have been found to weigh 200 lb. In the kingdom of Loongo I purchased two tusks, which belonged to the same animal, each of which weighed 126 lb. At the Cape of Good Hope, the elephants' teeth are very large, and weigh from 60 to 100 lb.—*Buffon.*

Teeth, *continued, viz.:*— £ s. d.

The Malay Peninsula and Sumatra, the only countries of the Archipelago where the elephant is found, are also, of course, the only countries that afford much ivory. From these two countries, and more especially from the neighbouring country of Siam, ivory forms a considerable article of exportation, principally to China, where the manufacture of this beautiful commodity is better understood than any where else.—*Crawfurd.*

Telescopes, 100*l.* val. 33 0 0

By T. L., Jan. 5, 1837, for the future the maximum value on Discs for the object glasses of achromatic telescopes, may be fixed at 20*s.* the pound the *ad valorem* duty on which, together with the rated duty of 4*l.* the cwt. would never exceed 4*s.* 8*d.* the pound. (See Glass Manufactures, p. 77, as to the duty of 4*l.* the cwt. before mentioned.)

The telescope is an optical instrument for viewing distant objects. This name is commonly appropriated to the larger sizes of the instrument, while the smaller are called perspective-glasses, spy-glasses, opera-glasses. A particular kind which is thought to be much brighter than the rest, is called a Night-glass.—*Ency. Britan.*

Terra Japonica, or Catechu, cwt. . . . 0 1 0

A brown astringent substance, formerly known by the name of japan earth. It is a dry extract, prepared from the wood of a species of sensitive plant, the Mimosa catechu. It is imported into this country from Bombay and Bengal.—*Ure.*

——— Sienna, cwt. 0 4 0

A brown bole, or ochre, with an orange cast, brought from Sienna in Italy, and used in painting, both raw and burnt. When burnt it becomes of a darker brown. It resists the fire a long time without fusing. It adheres to the tongue very forcibly.—*Ure.*

——— Umbra, cwt. 0 4 0

Umber is found disposed in beds, in the island of Cyprus; and it is employed as a pigment.—*Ency. Britan.*

——— Verde, cwt. 0 1 0

This is used as a pigment, and contains iron in some unknown state, mixed with clay, and sometimes with chalk and pyrites.—*Ure.*

Thread, Bruges Thread, doz. lb. 0 15 0

——— Cotton Thread. See Cotton Manufactures, p. 70.

——— Outnal Thread, doz. lb. 0 15 0

——— Pack Thread, cwt. 0 15 0

——— Sister's Thread, lb. 0 4 0

——— Whited Brown Thread, doz. lb. . . . 0 18 0

——— Not otherwise enumerated, 100*l.* val. . . 25 0 0

Thread is a small line made up of a number of fine fibres of any vegetable or animal substance, such as flax, cotton, or silk: from which it takes its name of linen, cotton, or silk thread.—*Ency. Britan.*

Formerly some sorts of foreign threads were in high estimation in this country, but the great improvement in our own manufactures has now in a great degree superseded the use of thread made abroad. Outnal thread is the brown flaxen thread made in Holland.—*Ed.*

Tiles, 100*l.* val. 50 0 0

—— Dutch, 100*l.* val. 15 0 0

There are various kinds of tiles for the various occasions of building; as plain, thack, ridge, roof, crease, gutter, pan, crooked, Flemish, corner, hip, dorman or dormar, scallop, astragal, traverse, paving, and Dutch tiles.—*Chambers.*

Tin, cwt. 2 10 0

—— Manufactures of, not otherwise enumerated, 100*l.* val. 20 0 0

—— Ore, 100*l.* val. 20 0 0

The ores of this metal are found in comparatively few places; the principal, and perhaps only ones, are Cornwall, Gallicia, Erzgebirge in Saxony, Bohemia, Malacca, and Banca in Asia. They are peculiar to primitive rocks, generally in granite, either in veins or beds. Tin is much used as a covering to several other metals, iron is tinned to prevent its rapid oxidation when exposed to air and moisture, and the same process is applied to copper, to avoid the injurious effects to which those who are in the habit of employing cooking utensils made of this metal are always liable. The solutions of tin in the nitric, muriatic, nitro-sulphuric, and tartaric acids, are much used in dyeing; tin forms the basis of pewter, in the composition of which it is alloyed with lead; when rolled into thin sheets it is called tin foil, and is applied, with the addition of mercury, to cover the surface of glass, thus forming looking-glasses, mirrors, &c., and in combination with sulphur it constitutes what is called Mosaic Gold.—*Joyce.*

The whole tin ore of the Eastern Archipelago, is a stream of the most valuable description.—*Asiatic Journal.*

Tincal. See Borax, p. 54.

Tin Foil, 100*l.* val. 25 0 0

Tin foil is used chiefly in fixing quicksilver to the backs of looking-glasses.—*Ed.*

	£	s.	d.
TOBACCO, Unmanufactured, lb.	0	3	0
——— ——— the produce of and imported from any B. P. in America, lb.	0	2	9
——— Manufactured, or Segars, lb. . . .	0	9	0

DRAWBACK.

(Manufactured in the United Kingdom at or within two miles of any port into which Tobacco may be imported, made into Shag, Roll, or Carrot Tobacco, *drawback* upon exportation, lb.) 2*s.* 7½*d.*

Tobacco and Snuff prohibited to be imported on pain of forfeiture, under the following circumstances, viz.:—

——— unless in a ship of the burthen of 120 tons or upwards.

——— Tobacco of and imported from the State of Colombia, and made up in rolls, unless in packages containing at least 320lb. of such rolls.

——— Segars, unless in packages containing 100lb. of segars.

——— all other tobacco and snuff, unless in hogsheads, casks, chests or cases, each of which shall contain of net tobacco or snuff at least 100 lb. if from the East Indies, or 450 lb. if from any other place, and not packed in bags or packages within any such hogshead, cask, chest, or case, nor separated nor divided in any manner whatever, except tobacco of the dominions of the Turkish Empire, which may be packed in inward bags or packages, or separated or divided in any manner within the outward package, provided such outward package be a hogshead, cask, chest, or case, and contain 450 lb. net at least.*

——— and unless the particular weight of tobacco or snuff in each hogshead, cask, chest, or case, with the tare of the same, be marked thereon.

——— and unless in the ports of London, Liverpool, Bristol, Lancaster, Cowes, Falmouth, Whitehaven, Hull, Port Glasgow, Greenock, Leith, Newcastle-upon-Tyne, Plymouth, Belfast, Cork, Drogheda, Dublin, Galway, Limerick, Londonderry, Newry, Sligo, Waterford, and Wexford.

——— ——— or into some other ports which may hereafter be appointed for such purpose by the Lords Commissioners of His Majesty's Treasury; such appointments in Great Britain being published in the London Gazette, and such appointments in Ireland being published in the Dublin Gazette.

——— ——— but any ship wholly laden with tobacco may come into the port of Cowes or Falmouth to wait for orders, and there remain 14 days, provided due report of such ship be made by the master to the collector or comptroller of such port. 3 and 4 Will. IV., c. 52, § 58.

By C. O., Jan. 3, 1833, it is directed that the same privilege previously granted to Cowes and Falmouth, relating to vessels laden with tobacco, and which could not hitherto come into this port to refit, or for orders, be extended to Portsmouth.

Tobacco stalks stripped from the leaf, whether manufactured or not, and tobacco stalk flour, prohibited to be imported for home use on pain of forfeiture but may be warehoused for exportation only. 3 and 4 Will. IV., c. 52, § 58, 59, 60.

By 3 and 4 Will. IV., c. 52, § 33, tobacco shall not be re-imported into the United Kingdom for home use upon the ground that the same had been legally exported from thence, but shall be deemed to be foreign goods, whether originally such or not, and shall also be deemed to be imported for the first time into the United Kingdom.

By 3 and 4 Will. IV., c. 54, § 2. tobacco being the produce of Europe, shall not be imported into the United Kingdom *to be used therein*, except in British ships, or in ships of the country of which the goods are the produce, or in ships of the country from which the goods are imported.

By 3 and 4 Will. IV., c. 52, § 32, no abatement of duties shall be made on account of any damage received by tobacco.

Size of Packages.—Whereas certain restrictions are laid down in respect of the packages in which tobacco may be imported into the United Kingdom; the said restrictions shall not extend to any tobacco the produce of and imported

* By 6 and 7 Will. IV., c. 60, § 4, the said restriction shall not extend to any such tobacco or snuff in hogsheads, casks, chests or cases, each of which shall contain of net tobacco or snuff 300 lb

TOBACCO, *continued, viz.*:— £ s. d.

direct from Mexico, or from the Continent of South America, or from the islands of St. Domingo and Cuba, in packages of not less than 80 lb. each. 4 and 5 Will. IV., c. 89, § 7.

Segars.—By C. O., Jan. 7, 1837. Passengers arriving from the continent, or other short voyages, are permitted to enter any quantity of segars under 3lb.

Passengers from the East or West Indies, or other distant voyages, are permitted to enter any quantity of segars not exceeding 7lb., without special application to the Board.

How Duties charged.—The duties payable upon tobacco, when taken out of warehouse for HOME USE, shall be charged upon the quantities ascertained by the weight of the same *actually delivered.* 3 and 4 Will. IV., c. 57, § 19.

It shall be lawful for the commissioners of customs to accept the abandonment, for the duties, of any quantity of tobacco, and to cause or permit the same to be destroyed, and to deduct such quantity of tobacco from the total quantity of the same importation, in computing the amount of the deficiency of such total quantity. § 33.

Use of the Navy.—Tobacco, the produce of the B. P. in America or of the United States of America, and purchased for the use of His Majesty's navy, may be removed by the purser of any ship of war in actual service to the ports of Rochester, Portsmouth, or Plymouth, to be there re-warehoused, in the name of such purser, in such warehouse as shall be approved for that purpose by the commissioners of customs. 3 and 4 Will. IV., c. 57, § 21.

Re-weighing.—By T. L., Nov. 19, 1831, provided the merchant upon his taking tobacco out of the tobacco warehouse in London for removal to an out-port, shall, previous to such removal, declare that the tobacco is taken out and removed for *home use* only, and will give security to pay the duty according to the weight ascertained at the time of removal, all subsequent weighings at the port to which the tobacco is removed shall be dispensed with.

By C. O., Nov. 22, 1833, as it appears that accommodation would be afforded to the trade, if the *declaration* when tobacco is taken out of wafehouse for removal, and intended for home use only and security given accordingly, were permitted to be given either at the port of shipment or at the port of destination, as most convenient to the parties interested; and, in cases of omission to give such security, the proprietors were allowed to pay the duties at the port of arrival upon the weight ascertained at the time of removal, the duties being tendered prior to the weighing of the tobacco, consequent on its being re-warehoused, the same is permitted accordingly.

Description.—There is perhaps no vegetable which, when considered in connexion with the history of man, presents a more curious subject of contemplation than the tobacco plant. Its nomenclature, both ancient and modern, is not a little multifarious and obscure. When the tobacco is described by its supposed native name, the term Petun is generally used. The modern or European epithets have been almost as numerous and as varied as the ancient or American ones. When the plant was first brought into Spain, the original name was laid aside, and that of Tobacco applied to it. The general opinion is, that it received this name from the circumstance of its being first imported thither from the island of Tobago, of which it was supposed to be a native; but it is not a native of Tobago, but was first discovered in Tabaco, a province of Yucatan, whence it was brought into Spain, and whence it received the preceding appellation. The name tobacco is now, however, only used as its vulgar epithet; in science it is known under the title of Herba nicotiana. Some botanists enumerate eleven species, others only seven. The most ancient, indeed, as we may almost say, the original use to which tobacco seems to have been applied, is smoking. Snuffing and chewing are the only other ways in which tobacco is used as a luxury. The tobacco plant is found to thrive in all temperate climates; but that produced in the tropics is most esteemed, as possessing the finest flavour. The mode pursued by the original Indians in cultivating it cannot be properly ascertained.—*Quarterly Journal of Agriculture.*

Segars.—The segar is a mode of smoking, originating, we believe, in the East Indies. The cheroot, or China segar, is much larger than that of the West Indian islands, being sometimes between six and nine inches in length, while the latter seldom exceeds about three. The segar has become very common all over Europe; but it is not in very general use, on account of its being much more expensive than unrolled tobacco.—*Quarterly Journal of Agriculture.*

Tobacco Pipes, 100*l.* val.	30	0	0

The Dutch have evidently copied the form of their pipe from us. In size and shape, the two are exactly the same; but the Dutch pipe, which is generally reckoned the best, is made of a different sort of clay, and does not require to be glazed at the top of the stalk. This, indeed, forms the principal distinguishing mark between them.—*Quarterly Journal of Agriculture.*

Tongues, doz.	0	3	0
Tornsal or Turnsole, cwt.	0	5	0

Tornsal, or Turnsole, is a plant cultivated principally in the South of Europe, and used in dyeing.—*Ed.*

Tortoiseshell or Turtleshell, unmanufactured, lb.	0	2	0
——— imported from any B. P., lb.	0	0	1

	£	s.	d.
Tortoiseshell, *continued, viz.:*—			

Tortoise Shell is a valuable article of the commerce of the Archipelago. The tortoise is found in all the seas of the Archipelago, but particularly the east coast of Celebes, the coasts of the Spice Islands, and those of New Guinea: Towards the western parts of the Archipelago, the animal is smaller, the shell thinner, and of course much less valuable.—*Crawfurd.*

Tow. See Flax, p. 75.

Toys, 100*l.* val.	20	0	0

Toys are brought principally from Holland, and form rather a considerable branch of trade. Those carved in wood bear the highest price.—*Ed.*

Trees. See Plants, p. 102.

Tricot.
Tulle. } See Silk, p. 113.
Turbans.

Truffles, lb.	0	1	0

Truffles, a sort of subterraneous production, or a kind of mushroom. In Italy, France, England, &c., they are eaten as a great dainty.—*Chambers.*

A German has made a most important discovery, viz. that truffles may be transplanted and produced in abundance in all countries of the temperate zone. We hope, that in a few years, epicures will be blessed with truffles in England without sending to France for them, whence they rarely arrive in a state of perfection.—*Lit. Gaz.*

Turmeric, cwt.	0	10	0
——— imported from B. P., cwt. . . .	0	2	4

Turmeric is a root. Berthollet had an opportunity of examining some turmeric that came from Tobago, which was superior to that which is met with in commerce, both in the size of the roots and in the abundance of the colouring particles. This substance is very rich in colour, and there is no other which gives a yellow colour of such brightness.—*Ure.*

Turnery, not otherwise enumerated, 100*l.* val. . .	30	0	0

Turnery, the art of fashioning hard bodies into a round or oval form in a lathe.—*Johnson.*

The art of turning is of considerable importance, as it contributes essentially to the perfection of many other arts. The architect uses it for many ornaments, both within and without highly finished houses. The mathematician, the astronomer, and the natural philosopher, have recourse to it, not only to embellish their instruments but also to give them the necessary dimensions and precision: in short it is absolutely necessary to the mechanist, the goldsmith, the watch-maker, the joiner, the smith, and others. With this instrument, it is said, the ancients turned all sorts of vases, many of which they enriched with figures and ornaments in basso-relievo.—*Scientific Gaz.*

Turnsole. See Tornsal, p. 140.

Turpentine, not of greater value than 12*s.* the cwt. thereof, cwt.	0	4	4
——— of greater value than 12*s.* and not of greater value than 15*s.* the cwt. thereof, cwt. .	0	5	4
——— of greater value than 15*s.* the cwt. thereof, cwt.	1	6	2
——— of Venice, Scio, or Cyprus, lb. . .	0	0	10

Common Turpentine is about the consistence of honey, of an opaque, brownish-white colour, the coarsest, heaviest, and in smell and taste the most disagreeable, of all the kinds of turpentine. It is obtained from the wild pine, which is extremely resinous; insomuch that if not evacuated of its juice, it often swells and bursts.—*Chambers.*

Canadian Turpentine, like the other turpentines, is a compound of a volatile oil and resin. It is obtained by incision from the bark of the tree, and imported in casks, in a form of a very viscid liquid; it is a fragrant odour, and a warm bitter taste; it is diuretic, and generally stimulant, but scarcely ever used in medicine; it is a valuable ingredient in transparent varnishes.—*Brande.*

Turpentine of Venice is usually thinner than any of the other sorts, of a clear whitish or pale yellowish colour, a hot, pungent, bitterish, disagreeable taste, and a strong smell, without the aromatic flavour of the Chian kind. The true Venice turpentine is said to be obtained from the larch tree, growing in great abundance on the Alps and Pyrenees, and not uncommon in the English gardens.—*Chambers.*

Cyprus Turpentine is the produce of the Pistacia terebinthus, a native of the south of Europe and of Barbary, cultivated in the islands of Chios and Cyprus, and not unfrequent in our gardens. This species of turpentine is fragrant and warm, but less acrid and bitter than the others, from which, however, it is not essentially different in medical virtues. It is said to be generally adulterated with common turpentine.—*Brande.*

Paramos.—The produce of this barren spot (the Andes,) is confined to one kind of plant, called El Fraylegon; the same is to be found in great abundance in all Paramos; the leaves of it are remarkably soft and white, and equal in size to a large turnip leaf, and the soldier thought himself particularly fortunate when able to get a sufficient number to form his bed. In the crown of this plant is a sort of gum, which is made into turpentine, and has some medicinal qualities.—*Hamilton.*

Turtle. See Fish, p. 74.

	£	s.	d.
Turtleshell. See Tortoiseshell, p. 140.			
Twine, cwt.	1	11	0
——— Bast. See Bast, p. 52.			

V.

Valonia, cwt.	0	1	0

The botanical term is Velani, a name given to the acorns of a species of oak. It is used for dyeing and tanning. The nut or kernel is not reckoned of any value, and is sometimes picked out to save freight and charges; but the cup which contains that nut or kernel constitutes the value of valonia. It has been lately used to a great extent in the tanneries of this country as a substitute for oak bark.—*Rees.*

Vanilloes, lb.	0	5	0

The plant which produces the fruit called Vanilla or Banilla by the Spaniards, has a trailing stem, somewhat like the common ivy, but not so woody. The sort which is manufactured, grows not only in the Bay of Campeachy, but also at Carthagena, at the Caraccas, Honduras, Darien, and Cayan. The fruit which is brought to Europe is of a dark brown colour, about six inches long, and scarcely an inch broad; wrinkled on the outside, and filled with a vast number of black seeds, like grains of sand of a pleasant smell like balsam of Peru. They are used chiefly in perfumes; scarcely ever among us with any medical intention.—*Chambers.*

The English and the Anglo-Americans often seek to make purchases of vanilla at the port of La Guayra, but the merchants procure with difficulty a very small quantity.—*Humboldt.*

Varnish, not otherwise enumerated, 100*l.* val. . .	30	0	0

Lac-varnishes or lacquers consist of different resins in a state of solution, of which the most common are mastich, sandarach, lac, benzoin, copal, amber, and asphaltum. The menstrua are either expressed or essential oils, as also alcohol.—*Ure.*

Vases, Ancient, not of Stone or Marble, 100*l.* val. . .	5	0	0
Vellum, skin	0	7	2

Vellum is a kind of parchment that is finer, evener, and more white than the common parchment. The word is formed from the French *velin*, of the Latin *vitulinus*, "belonging to the calf."—*Ency. Britan.*

Velvet. See Silk, p. 113.

Verdigris, lb. (6 and 7 Will. IV., c. 60.) . .	0	0	6

This salt is principally manufactured in the south of France, at Montpellier, and Grenoble. In the former place, from the marc of the grape, that is, the cake which remains in the wine-press after the juice is expressed, composed of the husks and stalks. The subacetate of copper is imported into this country in the leather sacks, or bags, in which it is dried, each containing from 14 to 30 lb. But it is, also, now prepared in Great Britain.—*Thomson.*

Verjuice, tun	73	12	9

A kind of harsh, austere, vinegar, made of the expressed juice of the wild apple, or crab. The French give this name to unripe grapes, and to the sour liquor obtained from them—*Ure.*

Vermicelli, lb.	0	0	2

For description of Vermicelli, see Macaroni, p. 88.

Vermilion, lb.	0	0	6

Vermilion is a bright and beautiful red colour, composed of quicksilver and sulphur, in great esteem among the ancients under the name of Minium; but what goes by the name of minium amongst us is a preparation of lead, known also by the name of Red Lead. A frequent ore of mercury is the red sulphuret, which is known by the name of Cinnabar. The sulphuret of mercury is of various colours, from vermilion red to brown. Sometimes it effloresces on the surface of the ore, when it is called Flowers of Cinnabar, or Native Vermilion. *Ency. Britan.*

Vestments for Roman Catholic Priests.

By T. L., September 16, 1835, not to be introduced duty free, without a special order from this Board. T. O., 16th Sept., 1835.

Vinegar or Acetous Acid, tun	18	18	0

The manufacture of vinegar deserves to be classed among the chemical arts, since the means of extracting this acid from wood, by carbonization, have been discovered. The fabrication of vinegar from fermented liquors was known to the Israelites, and to other eastern nations. Boaz says to Ruth, "Eat of the bread, and dip thy morsel in the vinegar." Notwithstanding its ancient origin, however, this art was only empirical, until the birth of pneumatic chemistry.—*Ure.*

The varieties of acetic acids known in commerce are four: 1st, Wine Vinegar; 2nd, Malt Vinegar; 3rd, Sugar Vinegar; 4th, Wood Vinegar. Almost all the vinegar of the north of France being prepared at Orleans, the manufactory of that place has acquired much celebrity.—*Ure.*

	£	s.	d.
W.			
Wafers, lb.	0	1	3
Washing Balls, lb.	0	1	8
Watches of Gold, Silver, or other Metal, 100*l.* val.	25	0	0
——— See Clocks, p. 61.			
——— brought by passengers. See Baggage, p. 50.			

Chronometer.—An instrument for the exact mensuration of time.—*Johnson.*

The construction of chronometers has been considered, by the maritime states of Europe, for nearly two centuries, as an object of the first importance. In the year 1598, Philip the Third of Spain, offered a reward of 1,000 crowns for the discovery of a marine watch, capable of determining the longitude at sea; and the states of Holland soon afterwards promised 100,000 florins to whomever should attain that object. In the reign of queen Anne, England, not to be behind other powers, offered 20,000*l.* for a similar discovery: and, in 1716, the Duke of Orleans, then regent of France, also offered 100,000 livres. These princely offers naturally excited men of science and ingenuity to the arduous undertaking. To our highly talented countryman, John Harrison, who, after upwards of fifty years' intense application, at length succeeded in completing a marine watch capable of determining the longitude at sea, the British parliament, in 1764, awarded the 20,000*l.*

For the further improvement in this important branch of mechanical science, the Board of Admiralty have very laudably established a depôt at the Royal Observatory at Greenwich, where chronometers are tried for one year, and if they perform, within prescribed limits, a liberal prize is awarded to the maker. Nearly two hundred have, at different times, been deposited there for trial, and 300*l.* was given to one which only varied, in its daily rate, one second eleven hundredths in the year.—*Lit. Gaz.*

Mr. Muston, of Leadenhall-street, London, and of Small-street, Bristol, is a chronometer-maker of some eminence.—*Ed.*

Water, Arquebusade, ——— Citron, ——— Cordial, ——— Hungary, ——— Lavender,	See Spirits, p. 123.		
——— Cologne Water, the flask (thirty such flasks containing not more than one gallon)	0	1	0
——— Mineral Water, gallon	0	0	1
(6 and 7 Will. IV., c. 60.)			
——— Natural Water, the dozen bottles or flasks (each bottle or flask not ex. three pints)	0	4	0

Those Waters which contain such a quantity of saline or other foreign matter, as to be sensible to the taste, are termed Mineral. They are found more or less in every country, and vary considerably in their composition, consequently in their action on the animal economy. Mineral waters are generally divided into four classes—Hepatic, Carbonated, Chalybeate, and Saline.—*Joyce.*

——— Strong Water. See Spirits, p. 123.

Eaux de Cologne.—There are two processes which are usually employed in the preparation of Eaux de Cologne: namely, distillation and infusion. The first is now generally abandoned; but it is, nevertheless, beyond contradiction, the preferable one. The only essences which are employed, and which afford this water its great celebrity, are the following: bergamotte, citron, lavender, rosemary, Portugal, and neroli.—*Granville.*

Wax, Bees, viz.:—			
——— ——— unbleached, cwt.	1	10	0
——— ——— in any degree bleached, cwt.	3	0	0
——— ——— imported from any B. P. in Asia, Africa, or America, viz.:			
——— unbleached, cwt.	0	10	0
——— in any degree bleached, cwt.	1	0	0
——— Bees' Wax unbleached, produce of the West Coast of Africa, and imported thence, cwt. (6 and 7 Will. IV., c. 60.)	0	10	0

By C. O., April 14, 1829, foreign bees' wax may be taken out of bond for the purpose of being bleached, proper security being first given to pay the duty thereon.

Prime wax is of a bright yellow colour and an agreeable odour, somewhat like that of honey. The best is procured from combs which have been either wholly unoccupied, or occupied by nothing but honey. Independently of its colour, the goodness of wax may also be estimated by the passing of the thumb nail forcibly over its surface; if good, the nail will pass with a kind of jerk; but if no obstruction be felt, the wax must be looked upon as adulterated with suet, or some similar substance. White wax is nothing more than the yellow wax that has

Wax, *continued, viz.:*— £ s. d.

been exposed in thin flakes or shreds to the action of the sun and air. The uses of wax in making candles, ointments, &c. are well known. Bees'-wax forms a considerable article of commerce, and large quantities of it are annually imported into this country from the Baltic, the Levant, the Barbary Coast, and North America.—*Bevan.*

—— Myrtle Wax, lb. 0 1 0

According to the experiments of M. Cadet and Dr. Bostock, this myrtle wax differs in some respects from bees'-wax. It differs from it in colour, different specimens of it assuming different shades of yellowish green; its smell is also different: myrtle wax, when fresh, emitting a fragrant balsamic odour. It has in part the tenacity without the unctuosity of bees'-wax, and somewhat of the brittleness of resin. Its specific gravity is greater, insomuch that it sinks in water, whereas bees'-wax floats upon it; and it is not so easily bleached to form white wax. The wax tree of Louisiana contains immense quantities of wax.—*Bevan.*

—— Sealing Wax, 100*l.* val. 30 0 0

Sealing-wax is a composition of gum-lac, melted and prepared with resins, and coloured with some suitable pigment. There are two kinds of sealing-wax in use; the one hard, intended for sealing letters, and other such purposes; the other soft, designed for receiving the impressions of seals of office to charters, patents, and such written instruments.—*Ency. Britan.*
Messrs. Thorp and Graham, of Jewry-street, Aldgate, London, are celebrated manufacturers of sealing-wax.—*Ed.*

Weld, cwt. 0 1

Weld is a plant used by the dyers, to give a yellow colour. This plant grows wild on dry grounds; but it is also cultivated for use.—*Ency. Britan.*

Whale Fins, ton 95 0 0

———— taken and caught by the crew of a British ship, and imported direct from the Fishery, or from any B. P. in a British ship, ton 1 0 0

Whale Fins.—A name improperly given to whalebone.—*Chambers.*
Whalebone.—This is a substance peculiar to the whale. It is of the same nature as horn. It is extremely elastic. There are two kinds of whalebone. One kind is got from the large whale; the other from a smaller species. It is placed in the inside of the mouth, and is attached to the upper jaw.—*Ency. Britan.*

Whipcord, lb. 0 1 0

WINE, French, Canary, Fayal, Madeira, Portugal, Spanish, and other Wines not enumerated, gal. 0 5 6

—— the produce of His Majesty's Settlement of the Cape of Good Hope, or the territories or Dependencies thereof, imported directly thence, gal. 0 2 9

—— Lees, subject to the same duty as Wine, but no Drawback is allowed on the Lees of Wine Exported.

Drawback.—The full duties on Wine are drawn back upon exportation.

Allowance for Waste.—By T. O., Nov. 29, 1836, with regard to Wine delivered for *Home Use* from warehouses *not* of *special security*, the same allowance to be made for waste as is now allowed by law upon the delivery of that article from such warehouses for exportation, viz.

Upon every Cask, for any time not exceeding 1 year . . . . . 1 gallon.
,, ,, exceeding 1 year, and not ex. 2 years 2 gallons.
,, ,, exceeding 2 years . . . . . 3 gallons.

Europe.—By 3 and 4 Will. IV., c. 54, § 2. Wine being the produce of Europe, shall not be imported into the United Kingdom *to be used therein*, except in British ships, or in ships of the country of which the goods are the produce, or in ships of the country from which the goods are imported.

Cape of Good Hope.—By 3 and 4 Will. IV., c. 52, § 39, before any wine shall be entered as being the produce of the Cape of Good Hope, the master of the ship importing the same shall deliver to the collector or comptroller a certificate, under the hand of the proper officer of the Cape of Good Hope, testifying that proof had been made, in manner required by law, that such wine is of the produce of the Cape of Good Hope or the dependencies thereof, stating the quantity and sort of such wine, and the number and denomination of the packages containing the same; and such master shall also make and subscribe a declaration before the collector or comptroller, that such certificate was received by him at the Cape of Good Hope, and that the wine so imported is the same as is mentioned therein.

Damage.—By 3 and 4 Will. IV., c. 52, § 32. no abatement of duties shall be made on account of any damage received by wine.

WINE, *continued, viz.:*—

Deficiencies.—By 4 and 5 Will. IV., c. 89, wine deposited in warehouses of *special security*, when taken out for home use, the duty shall be charged upon the quantity actually delivered.

Accident.—It shall be lawful for the commissioners of customs to remit or return the duties payable or paid on the whole or any portion of wine or other fluid which shall be lost by any unavoidable accident in the warehouse in which the same shall have been deposited under the provision of any Act for the warehousing of goods.

Abandonment.—It shall be lawful for the commissioners of customs to accept the abandonment for the duties, of any quantity of lees of wine, and to cause or permit the same to be destroyed, and to deduct such quantity from the total quantity of the same importation, in computing the amount of the deficiency of such total quantity. 3 and 4 Will. IV., c. 57, § 33.

Fortifying with Brandy—Filling up Casks—Rack-off Lees.—It shall be lawful, under such regulations as the commissioners of customs may from time to time require, in the warehouse to draw off and mix with any wine any brandy secured in the same warehouse, not exceeding the proportion of ten gallons of brandy to one hundred gallons of wine; and also in the warehouse to fill up any casks of wine from any other casks of the same, respectively secured in the same warehouse; and also in any *warehouse of special security* to rack off any wine from the lees, and in such warehouse to mix any wines of the same sort, erasing from the casks all import brands. 3 and 4 Will. IV., c. 57, § 31, 32.

Bottling Wines and Spirits.—By C. O., Aug. 30, 1832, the following regulations are to be adopted on the bottling of wines and spirits:

1st. That a separate bonded vault be appropriated to the drawing off spirits and wine into bottles.

2nd. That all spirits be subject to the same restrictions as rum, under the 31st section of the Warehousing Act—viz. to be drawn off into reputed quart or pint bottles, and packed in cases containing not less than three dozen of such quart, or six dozen such pint bottles each. [Now one dozen quart.]

3rd. That no foreign bottles, casks, or packages, except any in which goods shall have been imported and warehoused, be used, unless the full duties shall have been first paid thereon.

4th. That if any surplus quantity or sediment remain in the cask, the full duties be immediately paid thereon, or the same be destroyed in the presence of the proper officers.

5th. That the bottling take place in the presence of the proper officers, and under the frequent superintendence of the landing surveyor.

Racking.—By C. O., June 4, 1834, wine deposited in approved warehouses, although not appointed as warehouses of special security, may be racked off and mixed as heretofore, all import brands in the latter case being erased from the cask.

Fractional Deficiencies.—By C. O., Oct. 7, 1834, no charge to be made on deficiencies in warehoused wine for any fractional part of a gallon, unless the same shall exceed five-tenths.

Entries by Dealers in Wine, and Survey by Officers.—From the passing of this Act (Aug. 31, 1835,) so much of any Act as requires any Dealer in Wine to make entry of the premises, by him occupied for dealing in wine, and as requires the keeping an account by the officers of excise of the stocks of wine in the possession of dealers, and as authorizes the survey by officers of excise of such stocks and of the premises in which the same are kept, is hereby *repealed*. 5 and 6 Will. IV., c. 30, § 3.

Retailers of Wine who also deal in Spirits. Entry and Examination by Officers.—Where any dealer in wine shall also be a dealer in or retailer of foreign or British spirits in the same house or premises, or in any other house or premises, within five hundred yards, such dealer or retailer shall continue to make entry with the officers of excise of every place made use of by him for the keeping or storing of or dealing in, or retailing wine, on pain of forfeiting for every unentered house, room, cellar, vault, or place, 50*l.*, together with all wine and other liquors which may be found therein; and it shall be lawful for any officer of excise at any time to enter into any place used by any such dealer or retailer for keeping wine, and to examine all wine therein. § 4.

Permits.—So much of any Act as relates to the requiring of permits for the removal of wine is *repealed*. § 5.

Licenses for dealing in Wine.—Nothing in this Act shall extend to affect the duties on licenses required to be taken out by dealers in and retailers of wine; but every dealer in and retailer of wine shall take out a license, and pay for the same in the same manner as if this Act had not been passed. § 6.

WINE, *continued, viz.*:—	£	s.	d.

Licenses to sell Beer, Spirits, and Wine in Theatres, &c.—The commissioners and officers of excise are hereby authorized to grant retail licenses to any person to sell beer, spirits, and wine in any theatre established under a royal patent, or in any theatre or other place of public entertainment licensed by the lord chamberlain or by justices of the peace, without the production by the person applying for such license or licenses of any certificate or authority for such person to keep a common inn, alehouse, or victualling house.

Vatting.—By C. O., June 20, 1837, the allowances to be made on Wine Vatted in a similar manner to those on British Plantation Spirits (page 125, subject to the allowances specified in § 19, 3 and 4 Will. IV., c. 57. p. 144.)

Jemsheed was the first who discovered wine. He was immoderately fond of grapes, and desired to preserve some, which were placed in a large vessel and lodged in a vault for future use. When the vessel was opened, the grapes had fermented: their juice was so acid, that the king believed it must be poisonous: he had some bottles filled with it, and *Poison* written upon each: these were placed in his room. It happened that one of his favourite ladies was affected with nervous headaches: the pain distracted her so much, that she desired death: observing a bottle with poison written on it, she took it and swallowed its contents. The wine, for such it had become, overpowered the lady, who fell into a sound sleep, and awoke much refreshed. Delighted with the remedy, she repeated the doses so often, that the king's poison was all drunk. He soon discovered this, and forced the lady to confess what she had done. A quantity of wine was made; and Jemsheed and all his court drank of the new beverage, which, from the manner of its discovery, is to this day known in Persia by the name of Zeher-e-khoosh, or the Delightful Poison.—*Sir J. Malcolm.*

The wines in daily use on every gentleman's table are, it is presumed, sufficiently known for general purposes. It would seem needless, therefore, to go into an enlarged description of them here; the more especially as there are several books extant on the subject. "Dr. Henderson's History of Ancient and Modern Wines" is a very elaborate and indeed splendid work. Mr. Cyrus Redding has also written a Treatise on Modern Wines, which is understood to be a work of merit.—*Ed.*

Wire, Brass or Copper, cwt.	2	10	0
—— Gilt or Plated, 100*l.* val.	25	0	0
—— Iron, cwt.	1	0	0
—— Latten, cwt.	1	0	0
—— Silver, 100*l.* val.	25	0	0
—— Steel, lb.	0	1	10

Wire is a piece of metal drawn through the hole of an iron into a thread of a fineness answerable to the hole it passed through. Wires are frequently drawn so fine as to be wrought along with other threads of silk, wool, flax, &c. The metals most commonly drawn into wire are gold, silver, copper, and iron. Gold wire is made of cylindrical ingots of silver, covered over with a skin of gold, and thus drawn successsively through a vast number of holes, each smaller and smaller, till at last it is brought to a fineness exceeding that of hair. —*Ency. Britan.*

Woad, cwt.	0	1	0

This plant is indigenous in almost every country in Europe. The result of experiments made in various places leaves no doubt as to the facility of extracting indigo from woad; and it has been clearly proved that this indigo, being of the same nature with that procured from America, might replace this latter with advantage and economy, even in time of peace. The good balls are distinguished by their inside being of a violet colour, and having an agreeable odour: those which have been injured by the woad being gathered during the rain have an earthy appearance in the inside, and a disagreeable smell; the mouldy and rotten ones have lost their substance and are light. When these cones are dry, the cultivator sells them to the wholesale merchant, who ought to make them undergo a new fermentation before he delivers them to the dyers. The indigo of the Indies has obtained a preference to the woad, and the use of the latter has been nearly abandoned.—*Published in France by order of the Count Montalivet, Minister of the Interior, and translated by the Rev. T. Radcliff.*

WOOD.

Anchor Stocks, piece	0	8	4
——— imported from* B. P., in America, piece	0	0	10
Balks, under 5 in. sq., and under 24 ft. in length, 120	18	2	7
—— under 5 in. sq. and 24 ft. in length, or upwards, 120	27	0	0
—— *5 in. sq. or upwards are subject to the duties on Fir Timber.*			
—— imported from* B. P. in America, viz.			

* *Europe.*—By 5 and 6 Will. IV., c. 40, (Aug. 31, 1835,) the duties payable upon wood imported from Europe shall be due upon wood the produce of Europe, although imported from some B. P. in America.

	£	s.	d.
WOOD, *continued, viz.:*—			
Balks under 5 in. sq. and under 24 feet in length, 120 .	3	5	0
—— under 5 in. sq., and 24 ft. in length, or upwards, 120	4	17	6
—— 5 *in. sq. or upwards are subject to the duties on Fir Timber.*			
BATTENS, *Imported into Great Britain, viz.*			
—— 6 ft. in length, and not ex. 16 ft. in length, not above 7 in. in width, and not above 2¾ in. thick, 120 (or, 1*s.* 8*d.* each)	10	0	0
—— ex. 16 ft. in length and not ex. 21 ft. in length, not above 7 in. in width, and not ex. 2¾ in. thick, 120 (or 1*s.* 11*d.* each)	11	10	0
—— ex. 21 ft. in length and not ex. 45 ft. in length, not above 7 in. in width, and not ex. 2¾ in. thick, 120 (or 3*s.* 4*d.* each)	20	0	0
—— ex. 45 ft. in length, or above 2¾ in. thick (not being timber 8 in. sq.) load of 50 cubic ft. (or 1*s.* a foot)	2	10	0
—— and further, 120 (or 1*s.* each) . . .	6	0	0
—— growth and produce of B. P. in America, and imported directly thence into Great Britain, viz.			
—— 6 ft. in length, and not ex. 16 ft. in length, not above 7 in. in width, and not ex. 2¾ in. thick, 120 .	1	0	0
—— ex. 16 ft. in length and not ex. 21 ft. in length, not above 7 in. in width, and not ex. 2¾ in. thick, 120	1	3	0
—— ex. 21 ft. in length, not above 7 in. in width, or if ex. 2¾ in. thick, 120		0	0
—— *Imported into Ireland, viz.:*			
—— 8 ft. in length and not ex. 12 ft. in length, not above 7 in. in width, and not ex. 3¼ in. thick, 120 .	8	6	3
—— ex. 12 ft. in length and not ex. 14 ft. in length, not above 7 in. in width, and not ex. 3¼ in. thick, 120	9	14	0
—— ex. 14 ft. in length and not ex. 16 ft. in length, not above 7 in. in width, and not ex. 3¼ in. thick, 120	11	1	8
—— ex. 16 ft. in length, and not ex. 18 ft. in length, not above 7 in. in width, and not ex. 3¼ in. thick, 120	12	9	4
—— ex. 18 ft. in length, and not ex. 20 ft. in length, not above 7 in. in width, and not ex. 3¼ in. thick, 120	13	17	2
—— ex. 20 ft. in length, and not ex. 45 ft in length, not above 7 in. in width, and not ex. 3¼ in. thick, 120	34	6	1
—— ex. 45 ft. in length or above 3¼ in. thick (not being timber 8 in. sq.) load of 50 cubic ft. .	2	10	0
—— and further, 120	6	0	0
Batten Ends, *Imported into Great Britain, viz.*			
—— under 6 ft. in length, not above 7 in. in width, and not ex. 2¾ in. thick, 120	3	0	0
—— under 6 ft. in length, not above 7 in. in width, and ex. 2¾ in. thick, 120	6	0	0
—— growth and produce of B. P. in America, and imported directly thence into Great Britain, viz.			
—— under 6 ft. in length, not above 7 in. in width, and not ex. 2¾ in. thick, 120	0	7	6
—— under 6 ft. in length, not above 7 in. in width, and ex. 2¾ in. thick, 120	0	15	0
—— *Imported into Ireland, viz.*			
—— under 8 ft. in length, not above 7 in. in width, and not ex. 3¼ in. thick, 120	4	14	5
—— under 8 ft. in length, if ex. 3¼ in. thick, 120 .	9	3	1

Wood, *continued, viz.* :—	£	s.	d.
Battens and Batten Ends of all sorts, of the growth and produce of B. P. in America, and imported directly thence into Ireland, 120	0	8	3
Small Quantities. See Deals.			
Beech Plank, 2 in. thick or upwards, load of 50 cubic ft.	2	8	9
—— of all sorts, of the growth and produce of B. P. in America, and imported directly thence, 120	0	8	4
Beech Quarters, under 5 in. sq. and under 24 ft. in length, 120	4	10	
——— 5 in. sq. and under 8 in. sq., or if 24 ft. in length, or upwards, 120	12	3	6
——— of all sorts under 8 in. sq., of the growth and produce of B. P. in America, and imported directly thence, 120	0	16	3

Beech is not useful in building, because it rots so soon in damp places, but it is useful for piles in situations where it will be constantly wet; and it is very useful for various tools, for which its uniform texture and hardness render it superior to any other wood; it is also much used for furniture, and great quantities are brought to London in boards and planks. Before cast iron was introduced much beech was used for railways for the collieries about Newcastle.—*Tredgold.*

Boards, viz.			
——— Beech Boards, under 2 in. thick, and under 15 ft. in length, 120	4	9	6
—— under 2 in. thick, and if 15 ft. in length, or upwards, 120	8	19	
——— Clap Boards, not ex. 5 ft. 3 in. in length, and under 8 in. sq., 120	6	2	0
—— growth and produce of B. P. in America, and imported directly thence, 120	0	12	4
——— Linn Boards or White Boards for Shoemakers, under 4 ft. in length, and under 6 in. thick, 120	6	16	6
—— 4 feet in length, or 6 in. thick, or upwards	13	13	0
——— Oak Boards, under 2 in. thick, and under 15 ft. in length, 120	18	1	0
—— under 2 in. thick, and if 15 ft. in length or upwards, 120	36	2	0
——— Outside Slabs, or Paling Boards, hewed on one side, not ex. 7 ft. in length, and not above 1½ in. thick, 120	2	0	0
——— hewed on one side, ex. 7 ft. in length, and not ex. 12 ft. in length, and not above 1½ in. thick, 120	4	0	0
——— *hewed on one side, ex. 12 ft. in length, or ex. ½ in. thick, are subject to the duties payable on Deals.*			
——— hewed on one side, growth and produce of B. P. in America, and imported directly thence, viz.			
—— not exceeding 7 ft. in length, and not above 1½ in. thick, 120	0	5	0
—— ex. 7 ft. in length and not ex. 12 ft. in length, and not above 1½ in. thick, 120	0	10	0
—— *ex. 12 ft. in length, or ex. 1½ in. thick, are subject to the duties payable on Deals.*			
——— Pipe Boards, above 5 ft. 3 in. in length, and not ex. 8 ft. in length, and under 8 in. sq., 120	9	3	0
—— ex. 8 ft. in length, and under 8 in. sq., 120	18	6	0
—— of all sorts, ex. 5 ft. 3 in. in length, and under 8 in. sq., growth and produce of B. P. in America, and imported directly thence, 120	0	19	6
——— Wainscot Boards, the foot, of 12 ft. in length, and 1 in. thick, and so in proportion for any greater or lesser length or thickness	0	4	0

Wood, *continued, viz.:*—	£	s.	d.
——— Boards of all sorts not otherwise enumerated, growth and produce of any B. P. in America, and imported directly thence, 120	0	8	4

By 3 and 4 Will. IV., c. 54, § 2, boards, being the produce of Europe, shall not be imported into the United Kingdom *to be used therein*, except in British ships, or in ships of the country of which the goods are the produce, or in ships from which the goods are imported.

——— Bowsprits. See Masts, page 152.

By C. O., Jan. 30, 1833, deals are permitted to be sawn in bond for *exportation*, without special application being made in each case to the commissioners, on condition that the operation be confined to sawing them *thinner* only, and that their identity be preserved by leaving a sufficient portion of one end uncut, the operation being performed during the legal hours of business, and in the bonding yards.

By T. L., Jan. 4, 1822, their Lordships authorize deals commonly called *Screw Boards*, not exceeding 8 feet in length, brought as stowage for cargoes for hemp and flax, to be destroyed or rendered unfit for any purpose of manufacture, by reducing them to fire-wood, and to be admitted to entry as such.

Box Wood. See p. 55.
Brazil Wood. See p. 55.
Brazilletto Wood. See p. 55.
Camwood. See p. 57.
Cedar Wood. See p. 59.
Cocus Wood. See Ebony, p. 73.

Deals to be used in Mines, above 7 in. in width, being 8 ft. in length and not above 10 ft. in length, and not ex. 1½ in. thick, 120	8	2	6
—— *Imported into Great Britain, viz.:*			
—— above 7 in. in width, being 6 ft. in length and not above 16 ft. in length, and not ex. 3¼ in. thick, 120 (or 3*s.* 2*d.* each)	19	0	0
—— above 7 in. in width, above 16 ft. in length and not above 21 ft. in length, and not ex. 3¼ in. thick, 120 (or 3*s.* 8*d.* each)	22	0	0
—— above 7 in. in width, above 21 ft. in length and not above 45 ft. in length, and not above 3¼ in. thick, 120 (or 7*s.* 4*d.* each)	44	0	0
—— above 45 ft. in length, or above 3¼ in. thick (not being timber 8 in. sq. or upwards), load of 50 cubic ft. (or 1*s.* a foot)	2	10	0
—— *and further*, 120 (or 1*s.* each) . . .	6	0	0
—— growth and produce of B. P. in America, and imported directly thence into Great Britain, viz.:			
—— above 7 in. in width, being 6 ft. in length and not above 16 ft. in length, and not ex. 3¼ in. thick, 120 (or 4*d.* each)	2	0	0
—— above 7 in. in width, above 16 ft. in length and not above 21 ft. in length, and not ex. 3¼ in. thick, 120 (or 5*d.* each)	2	10	0
—— above 7 in. in width, being 6 ft. in length and not above 21 ft. in length, and ex. 3¼ in. thick, 120 (or 8*d.* each)	4	0	0
—— above 7 in. in width, ex. 21 ft. in length, and not ex. 4 in. thick, 120 (or 10*d.* each) . . .	5	0	0
—— above 7 in. in width, ex. 21 ft. in length, and not ex. 4 in. thick (not being timber 8 in. sq. or upwards), 120 (or 1*s.* 8*d.* each)	10	0	0
—— *Imported into Ireland, viz.:*—			
—— above 7 in. in width and not ex. 12 in. in width, and not ex. 3¼ in. thick, viz.:—			

	£	s.	d.
Wood, *continued, viz.* :—			
—— above 8 ft. in length, and not ex. 12 ft. in length, 120	12	9	5
—— ex. 12 ft. in length and not ex. 14 ft., 120	14	11	0
—— ex. 14 ft. in length and not ex. 16 ft., 120	16	12	6
—— ex. 16 ft. in length and not ex. 18 ft., 120	18	14	1
—— ex. 18 ft. in length and not ex. 20 ft., 120	20	15	7
—— above 7 in. in width, and not ex. 12 in. in width, and ex. 3¼ in. thick, viz. :			
—— above 8 ft. in length and not ex. 20 ft., 120	41	11	3
—— above 7 in. in width and not ex. 12 in. in width, and not ex. 4 in. thick, and ex. 20 ft. in length, 120	51	9	2
—— above 7 in. in width and not ex. 12 in. in width, and ex. 4 in. thick, and ex. 20 ft. in length, 120	100	6	1
Deal Ends, *Imported into Great Britain, viz.* :—			
—— above 7 in. in width, being under 6 ft. in length, and not ex. 3¼ in. thick, 120 (or 1*s.* each)	6	0	0
—— above 7 in. in width, being under 6 ft. in length, and ex. 3¼ thick, 120 (or 2*s* each)	12	0	0
—— growth and produce of B. P. in America, and imported directly thence into Great Britain, viz. :—			
—— above 7 in. in width, under 6 ft. in length, and not ex. 3¼ in. thick, 120 (or 1½ each)	0	15	0
—— above 7 in. in width, under 6 ft. in length, and ex. 3¼ in. thick, 120 (or 3*d.* each)	1	10	0
—— *Imported into Ireland viz.* :—			
—— above 7 in. in width and not ex. 12 in. in width, and under 8 ft. in length, viz. .—			
—— not ex. 3¼ in. thick, 120	7	1	8
—— ex. 3¼ in. thick, 120	13	14	8
Deals and Deal Ends of all sorts, growth and produce of B. P. in America, and imported directly thence into Ireland, 120	0	8	3
And further, on all Deals and Deal Ends imported into Ireland, of the aforesaid lengths and thicknesses, but of the following widths, the additional duties following, viz. :—			
—— If ex. 12 in. in width and not ex. 15 in. in width, 25*l.* per cent. or one-fourth of the aforesaid rates.			
—— If ex. 15 in. in width and not ex. 18 in. in width, 50*l.* per cent. or one half of the aforesaid rates.			
—— If ex. 18 in. in width and not ex. 21 in. in width, 75*l.* per cent. or three-fourths of the aforesaid rates.			
—— If ex. 21 in. in width, 100*l.* per cent. or an additional duty equal to the aforesaid rates respectively.			

Drawbacks.—By 3 and 4 Will. IV., c. 58, § 12, for all deals and timber herein-after described, being of the growth of Norway and imported direct thence, and used in the mines of tin, lead, or copper in the counties of Devon or Cornwall, or in Ireland, and on which the duties of customs shall have been paid, there shall be paid the several drawbacks herein-after mentioned; (that is to say), on any such deals being above seven inches in width, eight feet in length, and not above ten feet in length, and not exceeding one inch and a half in thickness, the 120, 4*l.* 1*s.* 3*d.* On any such timber being five inches square and not exceeding ten inches square, the load fifty cubic feet, 2*l.* 5*s.* 3*d.*

By § 13, the several drawbacks hereby allowed for such deals and such timber so used shall be paid to the owner of any such mine, under the following regulations; (that is to say,) the purser, agent, or captain of any such mine, intending to claim the drawback under this Act, shall enter or cause to be

Wood, *continued, viz.* :— £ s. d.

entered in a book to be kept for that purpose an account of the quantity of such deals and timber used and employed in such mine, stating of whom such deals and timber were purchased, and at what port the same were stated by the vendor to have been imported, and twice in each year he shall deliver an account thereof to the collector or comptroller of the customs of the port where the duty upon such deals and timber shall have been stated to have been paid, and shall make and subscribe a declaration before him to the truth of such account, and shall, if required by such collector or comptroller, produce the costs book of such mine.

By § 14, the person or his agent who shall have supplied the said deals and timber shall make and subscribe a declaration before the collector or comptroller to the truth of his account for the same, and referring to the importation thereof and payment of duties thereon, shall further declare that the deals and timber for which the duties of customs had been so paid; and thereupon the collector and comptroller, being satisfied that such deals and timber were supplied for the use of such mine, and the full duties of customs had been paid thereon, a debenture shall be issued for the payment of the drawback allowed by this Act; provided, that no debenture for any such drawback shall be paid after the expiration of three years from the day on which the duty on any of the deals or timber mentioned in such debenture had been paid.

By § 15, if the purser, agent, or captain of such mine shall deliver any false account of the quantity of deals or timber used and employed, with the intent to defraud His Majesty, such purser, agent, or captain shall, on being convicted of any such offence, for the first offence forfeit 200*l.*, and for every second or further offence 400*l.*, to be sued for within three months after the delivery of the account.

Small Quantities.—By C. O., Feb. 18, 1837, deals and battens in small quantities not exceeding half a hundred, and of staves to the extent of one hundred in excess of the masters' reports of cargoes from the British colonies admitted to entry as the produce thereof, without a special application to the board for that purpose.

White Fir or Deal.—White fir is the produce of different species of spruce fir; that from the north of Europe is produced by the Norway spruce, but that from America is produced either by the white spruce or black spruce. White fir is imported in deals or planks. The Norway spruce is a native of mountains in various parts of Europe and the north of Asia. The forests of Norway afford it abundantly. A considerable quantity is imported from Christiana in deals and planks, which are esteemed the best white deals of any; not so much, Von Buch says, from the superior quality of the tree, as the regular thickness of the deals.—*Tredgold.*

American Pines, Pitch, Pine, Silver Fir, and Pinaster.—The Weymouth Pine or White Pine, is a native of North America, and is imported in large logs, often more than two feet square and thirty feet in length. It is one of the largest and most useful of the American pines, and makes excellent masts. The wood is light and soft, but is said to stand the weather tolerably well. In joiners' work the wood is much used for mouldings, and other work, where clean straight grained wood is desirable; but it is not durable, nor fit for large timbers, being very liable to take the dry rot. It has a peculiar odour.—*Tredgold.*

Ebony. See p. 73.

Firewood, not fit or proper to be used other than as such, viz.:—

——— the fathom, 6 ft. wide and 6 ft. high . . 0 19 0

——— imported from B. P. in America, the fathom, 6 ft. wide and 6 ft. high 0 0 10

By C. O., Oct. 10, 1820, no wood which is allowed to be reduced to fire-wood, in order that it may be admitted to duty as such, is to pass under the latter denomination, unless it be reduced to lengths, not exceeding one foot and a half in measure, or unless it shall be so split as to be rendered unfit for any other purpose than fire-wood, which is to be done at the proprietor's expense, and before the measurement in the fathom takes place.

Fir Quarters, under 5 in. sq. and under 24 ft. in length, 120 18 2 7

——— under 5 in. sq. and 24 ft. in length, or upwards, 120 . . . . . 27 0 0

——— 5 in. sq. or upwards are subject to the duties payable on Fir Timber.

——— growth and produce of B. P. in America, and imported directly thence, viz.:

——— under 5 in. sq. and under 24 ft. in length, 120 3 5 0

	£	s.	d.
WOOD, *continued, viz.*:—			
——— under 5 in. sq. and 24 ft. in length or upwards, 120	4	17	6
——— 5 in. sq. or upwards, are subject to the duties payable on Fir Timber.			
Fir Timber. See Timber, p. 154.			
Fustic. See p. 76.			
Guinea Wood. See p. 78.			
Handspikes, under 7 ft. in length, 120	2	0	0
——— 7 ft. in length or upwards, 120	4	0	0
——— imported from B. P. in America*, viz.:			
—— under 7 ft. in length, 120	0	2	6
—— 7 ft. in length or upwards, 120	0	5	0
Knees of Oak, under 5 in. sq., 120	0	10	0
——— 5 in. sq. and under 8 in. sq., 120	4	0	0
——— 8 in. sq. or upwards, load of 50 cubic ft	1	6	0
——— imported from B. P. in America*, viz.:			
—— under 5 in. sq., 120	0	2	0
—— 5 in. sq. and under 8 in. sq., 120	0	15	0
—— 8 in. sq. or upwards, load of 50 cubic ft.	0	5	0
Lathwood, in pieces under 5 ft. in length, fathom 6 ft. wide and 6 ft. high	4	5	0
——— in pieces 5 ft. in length and under 8 ft. in length, fathom 6 ft. wide and 6 ft. high	6	16	0
——— 8 ft. in length and under 12 ft. in length, fathom 6 ft. wide and 6 ft. high	10	4	0
——— 12 ft. long or upwards, fathom 6 ft. wide and 6 ft. high	13	12	0
——— imported from B. P. in America*, viz.:			
—— in pieces under 5 ft. in length, fathom 6 ft. wide and 6 ft. high	0	15	0
—— in pieces 5 ft. in length or upwards, fathom 6 ft. wide and 6 ft. high	1	5	0
Logwood. See p. 88.			
Mahogany. See p. 88.			
Masts, Yards, or Bowsprits, 6 in. in diam. and under 8 in., each	0	8	0
——— 8 in. in diam. and under 12 in., each	1	2	0
——— 12 in. in diam. or upwards, load of 50 cubic ft.	2	15	0
——— imported from B. P. in America*, viz.:			
——— 6 in. in diam. and under 8 in., each	0	1	6
——— 8 in. in diam. and under 12 in., each	0	4	0
——— 12 in. in diam. or upwards, load of 50 cubic ft.	0	10	0

By 3 and 4 Will. IV., c. 54, § 2, masts being the produce of Europe shall not be imported into the United Kingdom, *to be used therein*, except in British ships, or in ships of the country of which the goods are the produce, or in ships of the country from which the goods are imported.

Nicaragua Wood. See p. 92.			
Oak Plank, 2 in. thick or upwards, load of 50 cubic ft.	4	0	0
——— of the growth of B. P. in America, and imported directly thence, viz.:			
——— 2 in. thick or upwards, load of 50 cubic ft.	0	15	0
Oak Timber. See Timber, p. 154.			
Oars, 120	14	19	3
—— growth of B. P. in America, and imported directly thence, 120	0	19	6

* As to Europe, see note to p. 146.

	£	s.	d.
Wood, *continued, viz.*:—			
Olive Wood. See p. 98.			
Red Wood. See p. 106.			
Rose Wood. See p. 107.			
Santa Maria Wood. See p. 109.			
Sapan Wood. See p. 109.			
Speckled Wood. See p. 121.			
Spars, under 22 ft. in length, and under 4 in. in diam. exclusive of the bark, 120	2	8	0
—— 22 ft. in length or upwards, and under 4 in. in diam., exclusive of the bark, 120	4	5	0
—— 4 in. in diam. and under 6 in. in diam. exclusive of the bark, 120	9	0	0
—— of the growth of B. P. in America, and imported thence, viz.:			
—— under 22 ft. in length, and under 4 in. in diam., exclusive of the bark, 120	0	9	0
—— 22 ft. in length or upwards, and under 4 in. in diam., exclusive of the bark, 120	0	16	0
—— 4 in. in diam. and under 6 in. in diam., exclusive of the bark, 120	1	15	0
Spokes for Wheels, not ex. 2 ft. in length, 1000	3	7	4
—— ex. 2 ft. in length, 1000	6	14	8
—— of all sorts, growth of B. P. in America, and imported directly thence, 1000	0	6	4
Staves, not ex. 36 in. in length, not above 3 in. thick, and not ex. 7 in. in breadth, 120	1	3	0
—— above 36 in. in length and not ex. 50 in. in length, not above 3 in. thick, and not ex. 7 in. in breadth, 120	2	6	0
—— above 50 in. in length and not ex. 60 in. in length, not above 3 in. thick, and not ex. 7 in. in breadth, 120	3	0	0
—— above 60 in. in length and not ex. 72 in. in length, not above 3 in. thick, and not ex. 7 in. in breadth, 120	4	4	0
—— above 72 in. in length, not above 3 in. thick, and not ex. 7 in. in breadth, 120	4	16	0
—— above 3 in. thick, or above 7 in. in breadth, and not ex. 63 in. in length, shall be deemed Clap Boards, and be charged with Duty accordingly.			
—— above 3 in. thick, or above 7 in. in breadth, and ex. 63 in. in length, shall be deemed pipe boards, and be charged with duty accordingly.			
—— imported from B. P. in America, and imported directly thence; viz. not ex. 36 in. in length, not above 3½ in. thick, and not ex. 7 in. in breadth, 120	0	2	0
—— above 36 in. in length and not ex. 50 in. in length, not above 3½ in. thick, and not ex. 7 in. in breadth, 120	0	4	0
—— above 50 in. in length, and not ex. 60 in. in length, not above 3½ in. thick, and not ex. 7 in. in breadth, 120	0	6	0
—— above 60 in. in length, and not ex. 72 in. in length, not above 3½ in. thick, and not ex. 7 in. in breadth, 120	0	8	0
—— above 72 in. in length, and not above 3½ in. thick, and not ex. 7 in. in breadth, 120 (1*d.* each)	0	10	0
—— *not ex.* 1½ *in. thick shall be charged with one-third part of the duty herein charged on such staves.*			
—— *above* 3½ *in. thick, or above* 7 *in. in breadth, and not ex.* 63 *in. in length, shall be deemed Clap Boards, and be charged with duty accordingly.*			

WOOD, *continued, viz.:—*	£	s.	d.
—— *above 3½ in. thick, or above 7 in. in breadth, and ex. 63 in length, shall be deemed Pipe boards, and be charged with duty accordingly.*			
—— *of uneven thickness, imported from the B. P. in America.*			

By C. O., May 25, 1836, staves which *exceed* 1½ inches in thickness throughout the minimum length of the staves, to be charged with duty as staves not above 3½ inches. For example, 60-72, if exceeding 1½ inches in thickness throughout the length of 60 inches, to be charged as not exceeding 3½ inches.

Sticks. See p. 127.

Sweet Wood. See p. 133.

Teak Wood, load *	0	10	0
—— imported from any B. P. within the limits of the East India Company's charter, load	0	0	1

(6 and 7 Will. IV., c. 60.)

Teak wood is a native of the mountainous parts of the Malabar and Coromandel coasts, as well as of Java, Ceylon, and other parts of the East Indies. The wood of the teak tree is by far the most useful timber in India; it is light, easily worked, and, though porous, it is strong and durable; it requires little seasoning, and shrinks very little; it is rather of an oily nature, therefore does not injure iron; and is the best wood in that country for ship-timber, house carpentry, or any other work where strong and durable wood is required. Malabar teak is esteemed superior to any other in India, and is extensively used for ship-building at Bombay.—*Tredgold.*

TIMBER, Fir Timber, 8 in. sq. or upwards, load	2	15	0
—— imported from any B. P. in America, 8 in. sq. or upwards, load	0	10	0

Red or yellow fir is the produce of the Scotch fir tree; it is a native of the hills of Scotland, and other northern parts of Europe, and common in Russia, Denmark, Norway, Lapland, and Sweden. The great forests of Norway and Sweden consist almost entirely of Scotch fir and spruce fir. The Scotch fir is exported from thence in logs and deals, under the name of Red-wood. Norway exports no trees above 18 inches diameter, consequently there is much sap-wood; but the heart-wood is both stronger and more durable than that of larger trees from other situations. Riga exports a considerable quantity under the name of masts and spars: those pieces from 18 to 25 inches diameter are called masts, and are usually 70 or 80 feet in length; those of less than 18 inches diameter are called spars. According to Mr. Coxe, the greater part of the Riga timber is grown in the districts near the Dnieper. Yellow deals and planks are imported from Stockholm, Gefle, Frederickshall, Christiana, and various other ports of Norway, Sweden, Prussia, and Russia.—*Tredgold.*

—— Oak Timber, 8 in. sq. or upwards, load	2	15	0
—— of the growth of B. P. in America, and imported directly thence, 8 in. sq. or upwards, load	0	10	0
—— Timber of all sorts, not particularly enumerated nor otherwise charged with duty, being 8 in. sq. or upwards, load	1	8	0
—— Timber of all sorts not particularly enumerated or described, nor otherwise charged with duty, being of the growth of B. P. in America, and imported directly thence, 8 in. sq. or upwards, load	0	5	0

Timber used in the building of churches and chapels. See p. 60.

By 3 and 4 Will. IV., c. 54, § 2, Timber, being the produce of Europe, shall not be imported into the United Kingdom *to be used therein*, except in British ships, or in ships of the country of which the goods are the produce, or in ships of the country from which the goods are imported.

Of the Oak there are several species, which produce valuable timber. Vitruvius enumerates five kinds, viz. the Esculus, the Cerrus, the Quercus, the Suber, and the Robur; the timber of each being distinguished by its peculiar properties; but it would be difficult to identify some of the kinds mentioned by him with the species described by botanical writers. In general the English oak is spoken of by practical men as though there were but one species, and no difference in the quality of the wood, except that produced by soil and situation; but two distinct species have been long known to English botanists. Common British

* The load contains 50 cubic feet.

Wood, *continued, viz.:*—	£	s.	d.

oak is found throughout the temperate parts of Europe, and is that which is most commonly met with in the woods and hedges of the south of England. In favourable situations this species attains an immense size.—*Tredgold.*

Trees. See p. 102.			
Ufers, under 5 in. sq. and under 24 ft. in length, 120 .	18	2	7
—— under 5 in. sq. and 24 ft. in length or upwards, 120 .	27	0	0
—— 5 in. sq. or upwards are subject to the duties payable on fir timber.			
—— *Imported from B. P. in America,* viz.*			
—— under 5 in. sq. and under 24 ft. in length, 120 .	3	5	0
—— under 5 in. sq. and 24 ft. in length or upwards, 120	4	17	6
—— *5 in. sq. or upwards are subject to the duties payable on fir timber.*			
Wainscot Logs, 8 in. sq. or upwards, load† . .	2	15	0
—— growth of B. P. in America, and imported directly thence, load	0	12	0
Zebra Wood. See p. 157.			
Wood, unmanufactured, growth of B. P. in America, not particularly enumerated, nor otherwise charged with duty, 100*l.* val.	5	0	0
—— Unmanufactured, not particularly enumerated, and on which the duties due on the importation are payable according to the value thereof, being of the growth of the British limits within the province of Yucatan in the Bay of Honduras, and imported directly from the said Bay, 100*l.* val.	5	0	0
—— Unmanufactured, not particularly enumerated, nor otherwise charged with duty, 100*l.* val. . . .	20	0	0
Wool, Beaver, lb.	0	1	7
—— Cut and combed, lb.	0	4	9

The Beaver is found in the northern parts of Europe and Asia, but most abundantly in North America. The fur is coarse and of a ferruginous brown colour, beneath which, and close to the body, is found a fine down.—*Ency. Metrop.*

—— Coney, lb.	0	0	2
—— Cotton, or waste of cotton wool, cwt. . . .	0	2	11
—— the produce of and imported from B. P., cwt. .	0	0	4

By T. L., March 19, 1821, 2 per cent. is to be allowed for tare on cotton wool from the Brazils and St. Domingo, and 3 per cent. on cotton wool from all other places (exclusive of ropes) except in cases where the merchant shall require the actual tare to be ascertained, or where the officers of the revenue may deem such a proceeding advisable.

Previously to 1790, the supply of raw cotton for the British manufacture was principally derived from the West Indies and the Levant. But, after the termination of the American war, cotton began to be cultivated in Carolina and Georgia, and has succeeded so well that it now forms one of the most valuable productions of the United States. American cotton is generally known by the names of Sea Island and Upland. The former is the finest cotton imported into Britain. The Upland is so very difficult to separate from the seed, that it was for a considerable period not worth cultivating. But the genius of a Mr. Whitney, who invented a machine which separates the wool from the seed with the utmost facility, has done for the planters of Carolina and Georgia what the genius of Arkwright did for the manufactures of Lancashire. Mr. Whitney took out a patent for his invention, and sold the right to use it to the State of South Carolina for 50,000 dollars.—*Edin. Rev.*

—— Goat's, or hair, lb.	0	0	1
—— the produce of and imported from B. P. . .	Free.		
—— Hares', lb.	0	0	2
—— Lambs'. See Sheeps' Wool, next page.			
—— Red or Vicunia Wool, lb.	0	0	6

Red Wool is used for the making of Cashmere shawls, which, says the editor of the Quarterly Review, continue to be sold from 500*l.* to 1000*l.* each.—*Ed.*

* As to Europe, see note to p. 146. † The load contains 50 cubit feet.

WOOL, *continued, viz.* :—	£	s.	d.
—— Sheep or Lambs' Wool, viz.			
—— not of val. of 1*s.* the lb. thereof, lb. . .	0	0	0½
—— of the val. of 1*s.* the lb. or upwards, lb. . .	0	0	1
—— the produce of and imported from B. P. . .	Free.		

By 3 and 4 Will. IV., c. 54, § 2, Wool, being the produce of Europe, shall not be imported into the United Kingdom *to be used therein*, except in British ships, or in ships of the country of which the goods are the produce, or in ships of the country from which the goods are imported.

Tare.—By T. L., Oct. 13, 1820, the rate of tare to be allowed on all Spanish wool is fixed at 10 lb. the cwt. on all bags of ordinary texture; it being however distinctly understood that the officer is to be at full liberty to proceed to tare any bags which in his judgment may appear to be less than 8 lb. the cwt., or any bags which may be of a different texture from those in which Spanish wool is ordinarily imported; or whenever he may have occasion to suspect the fraudulent concealment of any other article than wool in any package.

History.—To the late King of Saxony is due the merit of having first brought the breed of Spanish Merino sheep into Germany, which has since transferred the valuable trade in fine wool almost wholly from the Spanish to the German soil. From the period of its first introduction until 1814, when Europe once more began to enjoy the blessings of a general peace, this wool was gradually, although slowly, spreading itself over the surface of the kingdom of Saxony; but when the continental trade was thrown quite open, by the events of the short campaign of 1815, and men's minds were set at rest by the final catastrophe of Napoleon, the Saxon wool dealers began to open a regular trade in the article to England, and they soon discovered the real value of this new branch of German commerce. Unfortunately for the Spanish flock-masters, the captains of Bonaparte's armies which invaded Spain drove several of the finest flocks into France, and many others were killed or dispersed by the various parties who were ravaging that country during the contest for its dominion. So completely were they destroyed, and the original system of keeping the sheep lost, by the convulsions of that period, that the wool has degenerated into a quality not worth more than one-third of the same stock of sheep in Germany. In the year 1795, a small flock of sheep, not exceeding one dozen, was brought to the upper colony of New South Wales, from the Cape of Good Hope, by Captain Waterhouse; these formed the nucleus of the vast flocks which now exist there; although the quantity of wool they yielded for a long period was too small to form a shipment to this country.—*Foreign Quarterly Rev.*

Prices of Nov. 8, 1837, and of the Same Period Last Year.

	1837.		1836.	
Upland, inferior	4⅞ *a*	5½	8 *a*	8½
middling	5⅝	6	8⅝	9¼
fine	6⅛	6⅝	9⅜	10
good fair	6⅝	7⅛	10⅛	11
good	7¼	8	11	11¾
New Orleans, inferior	4⅞	5⅜	8	8½
middling	5⅝	6⅛	8⅞	9½
fair	6¼	6⅞	9½	10¼
good fair	7	7⅜	10¼	11
good	7¾	8¼	11¼	12½
very choice gin marks	8¼	9	12½	14
Mobile, inferior	4⅞	5½	8	8½
middling	5⅝	6	8⅝	9¼
good fair	6¾	7¼	10⅛	11
good	7¼	8	11¼	12
Alabama, inferior	4⅝	5	7¼	7¾
fair	5¼	5⅞	8½	8⅞
good fair	6	6¼	9	9½
Sea Island, sto. and saw ginned	6	12	9	19
inferior	12	13	19	22
mid.	13	14	22	24
fair clean, not fine	14	15	24	25
good clean, and rather fine	15	17	25	28
fine and clean	18	30	28	36
Pernambuco	8½	10½	12	14
Maranham	7½	9½	10½	14
Bahia	6¾	9¼	9¾	12
Egyptian	8½	13	13	17½
Surat	3	6	4½	7¾
Demerara	8	13	10	14⅓
West India	7	10	9	12
Carthagena	5	5½	8	9

Wool, *continued, viz.:*—	£	s.	d.
Woollens, Manufactures of wool not being Goats' Wool, or of wool mixed with cotton, not particularly enumerated nor otherwise charged with duty, 100*l.* val. . .	15	0	0
—— Articles of manufacture of wool not being Goats' Wool, or of wool mixed with cotton, wholly or in part made up, not otherwise charged with duty, 100*l.* val. . .	20	0	0

By T. O., Feb. and April 1819, and Aug. 1825, patterns and samples of woollens, useful only as such, are *duty free.*

It shall be lawful for the commissioners of customs to permit any stuffs or fabrics of silk, linen, cotton, or wool, or of any mixture of them with any other material, to be taken out of the warehouse to be cleaned, refreshed, dyed, stained, or calendered, or to be bleached or printed, without payment of duty of customs, under security; nevertheless, by bond to their satisfaction, that such goods shall be returned to the warehouse within the time that they shall appoint. 3 and 4 Will. IV., c. 57, § 35.

Wreck. See Derelict, p. 72.

Y.

Yarn, Cable, cwt.	0	10	9
—— Camel or Mohair, lb.	0	0	1
—— Raw Linen, cwt.	0	1	0
—— Worsted, lb.	0	0	6

Z.

Zaffre, cwt.	0	1	0

The Zaffre that is commonly sold, and which comes from Saxony, is a mixture of oxide of cobalt with some vitrifiable earth. It is of a grey colour, as all the oxides of cobalt are before vitrification.—*Ure.*

Zebra Wood, ton	2	0	0

Goods, *being either in part or wholly manufactured, and not being enumerated nor otherwise charged with duty, and not prohibited to be imported into or used in Great Britain or Ireland,* 100*l. val. (or one-fifth)* .	20	0	0
Goods, *not being either in part or wholly manufactured, and not being enumerated nor otherwise charged with duty, and not prohibited to be imported into, or used in Great Britain or Ireland,* 100*l. val. (or* 1*s. in the £.)* .	5	0	0

Mauritius.—*All goods, the produce or manufacture of the Island of Mauritius, are subject to the same duties as are imposed on the like goods, the produce or manufacture of the British Possessions in the West Indies.*

Cape of Good Hope.—*All Goods the produce or manufacture of the Cape of Good Hope or the territories or dependencies thereof, are subject to the same duties as are imposed on the like goods, the produce or manufacture of the British Possessions within the limits of the East India Company's Charter, except when any other duty is expressly imposed thereon.*

PART THE THIRD.

UNITED KINGDOM OF GREAT BRITAIN AND IRELAND.

EXPORTS.

[*See the Remarks under Imports, p.* 38, *which are also applicable to Exports.*]

Passengers' Baggage. Ship with Baggage only deemed in Ballast.—If any passengers are to depart in any ship from the United Kingdom or from the Isle of Man for parts beyond the seas, it shall be lawful for the master of such ship to pass an entry and to receive a cocket in his name for the necessary personal baggage of all such passengers, and duly to clear such baggage for shipment in their behalf, stating in such clearances the particulars of the packages and the names of the respective passengers; and if such ship is to take no other goods than the necessary personal baggage of passengers actually going the voyage, it shall be lawful for such master *to enter such ship outwards in ballast for passengers only;* and if no other goods than such baggage duly entered and cleared be taken on board such ship, the same shall be deemed to be a ship in *ballast*, notwithstanding such baggage, and shall be described in the clearance, on the content and on the label to the cocket or cockets, and on the victualling bill and in the book of ships' entries, as a ship cleared in ballast, except as to the necessary personal baggage of passengers going the voyage. 3 & 4 Will. IV., c. 52, § 82.

Chalk and Rubbish, and Goods for Private Use. Master to clear Goods. Ship deemed in Ballast.—If the master and crew of any foreign ship which is to depart in ballast from the United Kingdom for parts beyond the seas shall be desirous to take on board chalk rubbish by way of ballast, to take with them for their private use any small quantities of goods of British manufacture, it shall be lawful for such master, without entering such ship outwards, to pass an entry in his name, and receive a cocket free of any export duty for all such goods, under the general denomination of "*British Manufactures not Prohibited to be exported*," being for the use and privilege of the master and crew, and not being of greater value than in the proportion of 20*l.* for the master, and 10*l.* for the mate, and 5*l.* for each of the crew, and stating that the ship is in ballast; and the master shall duly clear such goods for shipment in behalf of himself and crew, stating in such clearances the particulars of the goods and packages, and the names of the crew who shall jointly or severally take any of such goods under this privilege; and such ship shall be deemed to be a ship in *ballast*, and be cleared as such, and without a content, notwithstanding such goods or such cocket or cockets; and such clearance shall be notified by the collector or comptroller on the label to the cocket or cockets, and on the victualling bill, and in the book of ships' entries, as a clearance in ballast, except as to the privilege of the master and crew. § 83.

By 4 & 5 Will. IV., c. 89, § 3, chalk, slate, and slates to be deemed ballast.

Ships to bring to at Stations.—Every ship departing from any port in the United Kingdom or in the Isle of Man shall bring to at such stations within the port as shall be appointed by the commissioners of customs for the landing of officers from such ships, or for further examination previous to such departure. § 85.

Entry of Debenture Goods.—No drawback or bounty shall be allowed upon the exportation from the United Kingdom of any goods, unless such goods shall have been entered in the name of the person who was the real owner thereof at the time of entry and shipping, or of the person who had actually purchased and shipped the same, in his own name and at his own liability and risk, on commission, according to the practice of merchants, and who was and shall have continued to be entitled in his own right to such drawback or bounty, except in cases hereinafter provided for. § 86.

Declaration as to Property and Right of Drawback.—Such owner or commission merchant shall make and subscribe a declaration upon the debenture that the goods mentioned therein have been actually exported, and have not been re-landed, and are not intended to be re-landed in any part of the United Kingdom, nor in the Isle of Man, (unless entered for the Isle of Man,) nor in the Islands of Faro or Ferro, and that he was the real owner thereof at the time of entry and shipping, or that he had purchased and shipped the said goods in his own name and at his own liability and risk, on commission, as the case may be, and that he was and continued to be entitled to the drawback or bounty thereon in his own right: Provided always, that if such owner or merchant shall not have purchased the right to such drawback or bounty he shall declare under his hand upon the entry and upon the debenture the person who is entitled thereto, and the name of such person shall be stated in the cocket and in the debenture; and the receipt of such person on the debenture shall be the discharge for such drawback or bounty. § 87.

Owner not resident. Joint Stock Company.—If such owner or merchant shall be resident in some part of the United Kingdom being more than twenty miles from the Custom-house of the port of shipment, he may appoint any person to be his agent to make and pass his entry, and to clear and ship his goods, and to receive for him the drawback or bounty payable on his debenture, if payable to him, provided the name of such agent and the residence of such owner or merchant be subjoined to the name of such owner or merchant in the entry and in the cocket for such goods; and such agent, being duly informed, shall make declaration upon the entry, if any be necessary, and also upon the debenture, in behalf of such owner or merchant, to the effect before required of such owner or merchant, and shall answer such questions touching his knowledge of the exportation of such goods and the property therein, and of the right to the drawback or bounty, as shall be demanded of him by the collector or comptroller; and if any such goods be exported by any corporation or company trading by a joint stock, it shall be lawful for them to appoint any person to be their agent for the like purposes and with the like powers to act in their behalf. § 88.

Property of Persons Abroad.—If any goods which are to be exported for drawback be the property of any person residing abroad, having been consigned by the owner thereof to some person as his agent residing in the United Kingdom, to be exported through the same to parts beyond the seas, by such agent, upon account of such owner, it shall be lawful for such person (being the consignee by whom and in whose name the duties inwards on such goods had been paid, or his legal representative), in like manner, as agent for such owner, to enter, clear, and ship such goods for him, and upon like conditions to receive for him the drawback payable thereon. § 89.

Time of Shipment and Payment of Drawback. Goods of less Value

than the Drawback.—No drawback shall be allowed upon the exportation of any goods unless such goods be shipped within *three years* after the payment of the duties inwards thereon, and no debenture for any drawback or bounty allowed upon the exportation of any goods shall be paid after the expiration of *two years* from the date of the shipment of such goods, and no drawback shall be allowed upon any goods which by reason of damage or decay shall have become of less value for home use than the amount of such drawback; and all goods so damaged which shall be cleared for any drawback shall be forfeited, and the person who caused such goods to be so cleared shall forfeit 200*l.*, or treble the amount of the drawback in such case, at the election of the commissioners of customs. § 90.

Prohibited Goods and all Goods packed therewith.—If any goods which are prohibited to be exported shall be put on board any vessel or boat with intent to be laden or shipped for exportation, or shall be brought to the quay, wharf, or other place in the United Kingdom in order to be put on board any vessel or boat for the purpose of being exported, or if any goods which are prohibited to be exported be found in any package produced to the officers of customs as containing goods not so prohibited, then not only all such prohibited goods, but also all other goods packed therewith shall be forfeited. 3 & 4 Will. IV., c. 53, § 31.

Vessels with Slate and Chalk.—Slate, and slates and chalk, laden on board any ship bound to foreign parts, shall be deemed to be ballast, and every such ship having on board slate, and slates and chalk only, or either of them, shall be deemed to be a ship departing in ballast; and if on the return of any such ship any slate, or slates or chalk, be remaining on board, the same shall be deemed to be the ballast of such ship. 4 & 5 Will. IV., c. 89, § 3.

By C. O., Sept. 17, 1834, several instances having occurred where transports and other vessels engaged for the conveyance of troops, convicts, &c., and having *stores* on board from the bonded warehouses, have left the Port of London without being duly cleared outwards as required by the Act 3 and 4 Will. IV., c. 52, § 82, it is ordered, that the following regulations be in future adopted; viz.:—That in the case of ships hired by government for the voyage only, to take out convicts or government stores, the master do, on clearing, declare that he is bound to ———, with convicts or government stores (as the case may be), having no other goods or merchandize whatever on board: and with regard to transports, that, in lieu of any clearance, there shall be with the requisition, in virtue of which the store bond is made out, be delivered to the clerk of the bonds a paper on which it shall be certified by the searchers that the ship has been taken up as a regular transport by government, as appears by letter of the Admiralty, dated ———.

Exporting Prohibited Goods.—If any goods liable to forfeiture for being shipped for exportation be shipped and exported without discovery by the officers of customs, the persons who shall have caused such goods to be exported shall forfeit double the value of such goods. § 103.

Prohibited Goods.—The several sorts of goods enumerated or described hereafter shall be either absolutely prohibited to be exported from the United Kingdom, or shall be exported only under restrictions, according as the several sorts of such goods are respectively set forth, viz. § 104.

[*Here follows in the Act a List of Articles; but as those articles are all enumerated under their respective names in this part, and as all regulations affecting them are given under such names, it is considered unnecessary to insert the List here.*]

NEW DUTIES, &c.

	£. s. d.
Goods, *of the Growth, produce, or manufacture of the United Kingdom (not being subject to other Export Duty, nor particularly exempted from Export Duty)*, 100*l. val.* .	0 10 0
Except *the articles mentioned as Duty Free.*	

The Duties in this Part are all charged by 3 *and* 4 *Will. IV., c.* 56.

£ s. d.

The Goods in this Part all to be deemed British or Irish, unless otherwise particularly described.

The Sums stated in figures are Rates of Customs DUTY, *unless particularly mentioned otherwise.*

PACKAGES.—*By C. O., Oct.* 12, 1833, *new Puncheons, and all other packages in which it has been the practice to export coals and other goods, are to be deemed as coming within the meaning of the general order of the 9th June,* 1826, *and to be passed without payment of Export Duty.*

As to Packages of Warehoused Goods, see Part 7.

Ale for Ships' Stores. See PART 7.

Ammunition and Arms may, by proclamation or order in council, be prohibited to be exported, or waterborne to be exported, on pain of forfeiture. 3 and 4 Will. IV., c 52, § 104.

Arms. See Ammunition, above.

Ashes, Pearl and Pot, may, by proclamation or order in council, be prohibited to be exported, or waterborne to be exported, on pain of forfeiture. 3 and 4 Will. IV., c. 52, § 104.

Baggage. See page 50.

Beds. See Wool, page 175.

Beef and Pork, Warehoused.

—— Upon the entry outwards of any salted beef or salted pork to be exported from the warehouse to parts beyond the seas, and before cocket be granted, the person in whose name the same shall be entered shall give security by bond in treble the value of the goods, with two sufficient sureties, of whom the master of the exporting ship shall be one, that such beef or pork shall be duly shipped and exported, and that no part thereof shall be consumed on board such ship, and that the same shall be landed at the place for which it be entered outwards; and that a certificate of such landing shall be produced within a reasonable time, according to the voyage, to be fixed by the commissioners of customs, and mentioned in the bond, such certificate to be signed by the officers of customs or other British officer, if the goods be landed at a place in the British dominions, or by the British consul, if the goods be landed at a place not in the British dominions, or that such goods shall be otherwise accounted for to the satisfaction of the commissioners; and such master shall make and sign a declaration that such beef or pork is to be laden on board such ship as merchandise to be carried to and landed at parts beyond the seas, and not as stores for the said ship: and if such ship shall not have on board at the time of clearance outwards a reasonable supply or stock of beef or pork according to the intended voyage borne upon the victualling bill, the master of such ship shall forfeit 100*l.* 3 and 4 Will. IV., c. 57, § 43.

Excise-Drawback.

Beer, brewed or made by any entered brewer of beer for sale in the United Kingdom, and which shall be duly exported from any part of the United Kingdom to foreign parts as merchandise, the barrel of 36 gals. 0 5 0

[1 Will. IV., c. 54.]

Beer for ships' stores. See PART 7.

Biscuit. See Corn, page 163.

Bobbins. See Tools.

Bran. See Corn, page 163.

	£	s.	d.
Bottles, Glass. See Glass, page 163.			
	Excise	Drawback.	
Bricks, not ex. 10 in. long, 3 in. thick, 5 in. wide, 1000 .	0	5	10
——— ex. any of the foregoing dimensions, 1000 . .	0	10	0
——— Smoothed or polished on one or more side or sides, the same not ex. the superficial dimensions of 10 in. long by 5 in. wide, 1000	0	12	10
——— such last-mentioned Bricks ex. the aforesaid superficial dimensions, 100	0	2	5

Bullion, *Duty free.*

Candles. By 1 and 2 Will. IV., c. 19, all the duties of excise payable upon candles made in Great Britain, or made in Ireland, and removed into Great Britain, and all duties upon licenses required to be taken out by any maker of candles in Great Britain and Ireland, and all drawbacks for the removal of any candles from Great Britain to Ireland, or on the exportation of any candles from Great Britain, shall *cease.*

Cards and Dice. Playing cards or dice, not being stamped for use in the United Kingdom, and not having paid the stamp duties, may be exported, 9 Geo. IV., c. 18, § 28. Playing cards or dice exported contrary to law, or re-landed after entry, shall be forfeited. § 30.

If any person fraudulently re-land cards or dice, after entry and shipment for exportation elsewhere than in the port of consignment, he shall for every such offence forfeit 50*l.* § 31.

No person shall export any cards to the Isle of Man, unless stamped for such island, or for use in the United Kingdom, upon pain of forfeiting 20*l.* for every pack. § 32.

Carriages.

By T. L., Sept. 26, 1817, British-built carriages *actually in use* by passengers, as their travelling carriages, may pass outwards without payment of duties, and without entries, under the restrictions respecting baggage, p. 50.

Cigars, for ships' stores. See PART 7.

Chalk, deemed ballast. See page 158.

Clocks and Watches. Any outward or inward box, case, or dial-plate, of any metal, without the movement in or with every such box, case, or dial-plate, made up fit for use, with the clock or watch-maker's name engraven thereon, prohibited to be exported, or waterborne to be exported, on pain of forfeiture. 3 and 4 Will. IV., c. 52, § 104.

Coals, Culm, or Cinders.

Duty.—So much of the Act as imposes any duty upon the exportation in British ships of Coals, Culm, or Cinders, according to the weight thereof, is hereby *repealed:* Provided, that nothing herein shall tend to exempt such coals from the duty payable upon the exportation of goods according to the value thereof; * and that in lieu of the duties of exportation now payable upon any coals, culm, or cinders, when exported in a foreign ship, the duty of 4*s.* the ton shall in all cases be payable. 4 and 5 Will. IV., c. 89, § 17.

Duty.—By T. L., May 15, 1835, no charge of duty of 10*s.* per cent. is to be made upon the exportation from Guernsey and Jersey of coals in a French ship to France. With respect to the exportation of coal to those islands, such duty is not to be charged, and measures are to be taken in the next Customs Act to remove the ambiguity.

By T. L., March 4, 1837, the Export Foreign Ship Duty on coals exported to Brazil in Brazilian vessels remitted.

Foreign Vessels.—By C. O., March 14, 1835, coals exported from Great Britain to a B. P. in a foreign vessel are liable to the duty of 4*s.* per ton.

Bond.—By C. O., Sept. 10, 1834, Bond is still to be taken in cases of coal shipped in vessels of countries with which treaties of reciprocity have been concluded.—For list of such countries, see p. 45.

Cocoa Nuts. For any cocoa nuts lodged in warehouses *not* being declared to be of *special security,* the following

* See Duties, p. 160.

	£	s.	d.
Cocoa Nuts, *continued, viz.:*— allowance for natural waste shall be made upon the exportation thereof; viz., Cocoa Nuts, for every 100 lb., and so in proportion for any less quantity . . .	2 lb.		

[3 and 4 Will. IV., c. 57, § 40.]

Cocoa, for ships' stores. See PART 7.

Coffee. For any coffee lodged in warehouses *not* being declared of *special security*, the following allowance for natural waste shall be made upon the exportation thereof; viz. Coffee, for every 100 lb., and so in proportion for any less quantity . . . . . 2 lb.

[3 and 4 Will. IV., c. 57, § 40.]

By T. O., May 16, 1834, on *roasted* Coffee allowed to be shipped as stores, a drawback allowed, equal in amount to the import duty chargeable on Coffee the produce of and imported from a B. P. in America.

——— for other ships' stores. See PART 7.

Coin. *Duty free.*

Copper Ore, smelted for exportation. See page 64.

Corn, Grain, Meal, Malt, Flour, Biscuit, Bran, Grits, Pearl Barley, and Scotch Barley, *Duty free.*

Cotton Yarn, or other Cotton Manufactures. *Duty free.*

Crewels. See Wool, page 174.

Culm. See Coals, page 162.

Dice. See Cards, page 162.

Fish. *Duty free.*

Fisheries.—Any sort of craft, food, victuals, clothing, or implements or materials necessary for the British fisheries established in any of the B. P. in North America, and exported direct thereto, *Duty free.*

Flour. See Corn, above.

Fruit, Dried, for ships' stores. See PART 7.

	Excise Drawback.		
Glass.* Ground or Polished Plate Glass made in any part of the United Kingdom from materials or metal or other preparations for which the duties payable for plate-glass shall have been paid, and which shall be exported from any part of the United Kingdom to foreign parts, in rectangular plates of the size of 6 in. in length by 4 in. in breadth at the least, and of the thickness throughout of one-eighth part of an inch at the least, and which shall be free from stains and of good and fair quality, and fit for immediate use as ground and polished plate-glass, sq. foot, superficial measure	0	2	9

So much of any Act as prohibits plate-glass from being made of any greater thickness than five-eighths of an inch is hereby *repealed;* and it shall be lawful for any maker of plate-glass to make the same of any thickness; provided always, that no plate-glass shall be entitled to be exported on drawback which shall be in any part thereof when ground and polished of a less thickness than one-eighth of an inch. 5 and 6 Will. IV., c. 77. [Sept. 9, 1835.]

Unground and Unpolished Plate-glass.—The drawback now payable on unground and unpolished plate-glass is hereby *repealed:* and no drawback shall be allowed on any plate-glass exported after the passing of this Act [Sept. 9, 1835], from the United Kingdom, except such glass shall be ground and polished, and in all other respects conformable to the regulations in respect to the drawback on and export of ground and polished plate glass. § 20.

* By T. L., April 28, 1837, the amount of duty not to be calculated in the value of glass exported for the purpose of charging the 10s. per cent. *ad valorem* Export duty (p. 160.)

	Excise Drawback. £ s. d.
GLASS, *continued, viz.:*—	
—— Window Glass not being spread glass whether flashed or otherwise manufactured, and commonly called or known by the name of crown-glass or German sheet-glass, made in any part of the United Kingdom, for which the duties shall have been paid, which shall be exported from any part of the United Kingdom to foreign parts, or to the islands of Jersey, Guernsey, Alderney, or Sark, in whole tables, or half tables, or quarter tables, and so in proportion for any greater or less quantity than a hundred weight of such whole tables, half tables, or quarter tables, calculating the drawback upon the weight of the whole table exported, although the same may be cut into half or quarter tables for the convenience of exportation, cwt. .	3 13 6
—— Panes of German Sheet-glass made in any part of the United Kingdom, and for which the duty shall have been charged, and which shall be exported as merchandise from any part of the United Kingdom to foreign parts, such panes not being of less dimensions than 6 in. in length by 4 in. in breadth, cwt. . . .	4 4 0

(5 and 6 Will. IV., c. 77, § 5.)

No glass exported in panes of a greater specific gravity than 2800 shall be entitled to drawback as crown-glass or German sheet-glass; but all glass produced for exportation in panes as crown-glass or German sheet-glass of a greater specific gravity than 2800, and all coloured glass exported on drawback, shall be deemed to be flint glass, and shall not be entitled to any higher rate of drawback than the drawback on flint glass granted by this Act. § 11.

All the regulations contained in any Act for securing the duties on or regulating the manufacture of spread window glass or crown glass, shall extend to and be put in force in securing the duties on and regulating the manufacture of German sheet-glass. § 16.

—— Spread Window Glass, commonly called or known by the name of broad glass, made in any part of the United Kingdom, for which the duties shall have been paid, and which shall be exported from any part of the United Kingdom to foreign parts, or to the islands of Jersey, Guernsey, Alderney, or Sark, cwt. . . .	1 10 0
—— Common Bottles (not being phials) and vessels made use of in chemical laboratories, and garden glasses, or all other vessels or utensils of common bottle metal, made in any part of the United Kingdom from materials or metal or other preparations for which the duties shall have been paid, and which shall be exported from any part of the United Kingdom to foreign parts, or to the islands of Jersey, Guernsey, Alderney, or Sark, cwt. . . .	0 7 0
—— Flint Glass which shall be made in Great Britain or Ireland, and for which, or of the materials, metal, or other preparations from which the same shall have been made, all excise duties payable thereon shall have been duly charged, and which shall be exported as merchandise from thence to foreign parts, 100 lb.	0 18 9

(5 and 7 W. IV., c. 77. Sept. 9, 1835.)

No drawback shall be allowed on the exportation of any flint glass wares which shall not be good, fair, and merchantable articles, perfectly manufactured of metal fully and properly fluxed or fused and finished, by all rough, waste, and useless parts being removed therefrom, and of such quality as to be worth at least 5*d.* per pound, exclusive of the duty, if made, or

Glass, *continued, viz.*:— £ s. d.

if the same had been made into articles for home consumption; and every person who shall pack or enter or ship, for exportation on drawback, any bad or unmerchantable flint glass, or any flint glass wares which shall not be of the description, quality, and value aforesaid, shall forfeit treble the value of the drawback sought to be obtained, or 100*l.*, at the election of the commissioners of excise, together with all the flint glass so packed, entered, or shipped. § 7.

Goods Warehoused.—It shall not be lawful for any person to export any goods warehoused, nor to enter for exportation to parts beyond the seas any goods so warehoused, in any ship which shall not be of the burthen of 70 tons or upwards. 3 and 4 Will. IV., c. 57, § 46. See p. 12, and Guernsey, &c. Part 9.

Grain. See Corn, p. 163.

Grits. See Corn, p. 163.

Gunpowder may, by proclamation or order in council, be prohibited to be exported, or waterborne to be exported, on pain of forfeiture. 3 and 4 Will. IV., c. 52, § 104.

Hops.—Drawback, the whole of the duty paid. 1 and 2 Geo. IV., c. 100.

Isle of Man.—Goods exported to the Isle of Man by virtue of any license which the commissioners of customs may be empowered to grant. *Duty free.*

Lace. Any metal inferior to silver which shall be spun, mixed, wrought or set upon silk, or which shall be gilt, or drawn into wire, or flatted into plate, and spun or woven, or wrought into, or upon, or mixed with lace, fringe, cord, embroidery, tambour work, or buttons, made in the gold or silver lace manufactory, or set upon silk, or made into bullion spangles, or pearl or any other materials made in the gold or silver lace manufactory, or which shall imitate or be meant to imitate such lace, fringe, cord, embroidery, tambour work, or buttons; or any copper, brass, or other metal which shall be silvered or drawn into wire, or flatted into plate, or made into bullion spangles, or pearl, or any other materials used in the gold or silver lace manufactory, or in imitation of such lace, fringe, cord, embroidery, tambour work, or buttons, or of any of the materials used in making the same, and which shall hold more or bear a greater proportion than three pennyweights of fine silver to the pound avoirdupois of such copper, brass, or other metals, prohibited to be exported, or waterborne to be exported, on pain of forfeiture. 3 and 4 Will. IV., c. 52, § 104.

—— any metal inferior to silver, whether gilt, silvered, stained, or coloured, or otherwise, which shall be worked up or mixed with gold or silver in any manufacture of lace, fringe, cord, embroidery, tambour work, or buttons, prohibited to be exported, or waterborne to be exported, on pain of forfeiture.

Linen, or Linen with Cotton mixed. *Duty free.*

Malt. See Corn, p. 163.

Mattresses. See Wool, p. 174.

Meal. See Corn, p. 163.

Melasses. *Duty free.* As to Ships' Stores, see Part 7.

Mortlings. See Wool, p. 174.

Paper. By 6 and 7 Will. IV., c. 52, § 3, (13th Aug., 1836) former drawbacks are *repealed*, and the following substituted, the duties for which articles having been paid, viz.

—— Glazed paper, sheathing paper, button paper, button-board, mill-board, paste-board, and scale-board made in the United Kingdom of materials of the first class, and on books, lb. 0 0 1½

	£	s.	d.
Paper, *continued, viz.*:—			
—— Stained, &c. By same Act, all drawbacks on paper, printed, painted or stained, are *repealed*, and the following substituted, viz.			
—— printed, painted, or stained in the United Kingdom, and exported as merchandise, there shall be granted and paid, doz. sq. yards	0	0	2
Pearl Barley. See Corn, p. 163.			
Pepper. For any pepper lodged in warehouses *not* being declared to be of *special security*, the following allowance for natural waste shall be made upon the exportation thereof, for every 100 lb., and so in proportion for any less quantity	2 *lb.*		
(3 and 4 Will. IV., c. 57, § 40.)			
Plate, if manufactured in Great Britain, assayed and marked, viz.			
—— of Gold, made since Dec. 1, 1784, oz. . .	0	8	0
—— made since July 5, 1797, to Aug. 31, 1815, oz. .	0	16	0
—— after Aug. 31, 1815, oz.	0	17	0
—— of Silver, made since Dec. 1, 1784, oz. . .	0	0	6
—— made since July 5, 1797, oz. . . .	0	1	0
—— made since Oct. 10, 1804, oz. . . .	0	1	3
—— made since Aug. 31, 1815, oz. . . .	0	1	6

—— except on gold watch-cases, rings, and any articles of gold, not exceeding 2 oz. in weight; on silver watch-cases, chains, necklaces, beads, lockets, filigree work, shirt buckles, or brooches, stamped medals, and spouts to china, stone, or earthenware teapots, of any weight whatever; tippings, swages, or mounts, not weighing 10 pennyweights of silver each, and not being necks or collars for castors, cruets, or glasses appertaining to any sort of stands or frames, wares of silver, not weighing 5 pennyweights each: this exemption is not to include necks, collars, and tops of castors, cruets, or glasses appertaining to any sort of stands or frames, buttons to be affixed to or set on any wearing apparel, solid silver buttons and solid studs, not having a bizelled edge soldered on, wrought seals, blank seals, and bottle tickets, shoe clasps, patch boxes, salt spoons, salt ladles, tea spoons, tea strainers, caddy ladles, buckles, and pieces of garnish, cabinets, knife cases, tea chests, bridle stands or frames. 52 Geo. III., c. 59—55 Geo. III., c. 185—1 Geo. IV., c. 14.

Ireland.—By 3 and 4 Will. IV., c. 97, § 21, upon the exportation from Ireland, for any foreign parts, of any gold or silver plate, manufactured in Ireland, the same being new plate, not having been used, and which shall appear to have been duly marked for payment of the duty of 1*s.* the ounce, a drawback of, the oz. 1*s.*

Scotland.—No goldsmith, silversmith, or other person in Scotland shall work or make any gold vessel, plate or manufacture or ware of gold whatsoever, less in fineness than eighteen carats of fine gold in every pound weight troy; nor work or make any silver vessel, plate or manufacture or ware, whatsoever, less in fineness than eleven ounces and two pennyweights of fine silver in every pound weight troy; nor sell, exchange, or keep or expose for sale, or export or attempt to export out of Scotland, any gold vessel, plate or manufacture or ware of gold whatsoever, wrought or made after 1st October, 1836, less in fineness than eighteen carats of fine gold in every pound weight Troy; nor sell, exchange, or keep or expose for sale, or export or attempt to export out of Scotland, any silver vessel, plate or manufacture or ware of silver whatsoever, wrought or made after the said day, less in fineness than eleven ounces and two pennyweights of fine silver in every pound weight Troy; and every goldsmith, silversmith, or other person who shall after the said day, upon pain that he shall for each piece

Plate, *continued, viz.:*— £ s. d.

of gold or silver plate so sold, exchanged, or kept or exposed for sale, or exported or attempted to be exported, forfeit a sum not exceeding 100*l.* 6 and 7 Will. IV., c. 69, § 1.

Exemptions as to marking gold and silver wares similar to those before mentioned, § 16 and 17.

Selling or exporting plate not duly marked.—If any goldsmith, silversmith, or worker or dealer in plate, or other person, shall knowingly sell, exchange, or keep or expose for sale, or export or attempt to export out of Scotland * any gold or silver plate or ware (except as herein is excepted) made or wrought after the 1st October, 1836, which shall not respectively be marked with the proper marks hereinbefore required to be stamped on the kind and standard quality of which such respective plate or ware shall be, every person so offending shall for each piece of gold or silver plate so sold, exchanged, or kept or exposed for sale, or exported or attempted to be exported, forfeit and pay a sum not exceeding 100*l.*, and shall also forfeit all such plate and ware. § 18.

Goldsmiths' Hall.—The drawback is paid at Goldsmiths' Hall, although the documents are issued from the Custom-house.

Upon entry of gold and silver wares assayed in other places than in London, a certificate of such assay must be produced previous to the oath of the exporter being made, as to the identity of the plate specified therein.

Plums, for ships' stores. See PART 7.

Pork, salted. See Beef, p. 161.

Porter, for ships' stores. See PART 7.

Provisions, or any sort of victual which may be used as food by man, may be prohibited to be exported, or waterborne to be exported, on pain of forfeiture. 3 and 4 Will. IV., c. 52, § 104.

Prunelloes, for ships' stores. See PART 7.

Rice, for ships' stores. See PART 7.

S.

Salt. *Duty free.*

As to Netherlands, see PART 9.

Samples. See PART 7.

Scotch Barley. See Corn, p. 163.

Segars, for ships' stores. See PART 7.

Ships. As to the ships in which goods may be exported, see p. 2.

SILK.—Upon the exportation of silk goods there shall be allowed the several drawbacks of the duties payable on the importation of thrown silks, herein set forth, 3 and 4 Will. IV., c. 58, § 9: viz.

Drawbacks on the exportation of silk goods, manufactured in the United Kingdom, viz.

	£	s.	d.
Silk stuffs, or ribbons of silk, composed of silk only, and being of the value of 14*s.* at the least, lb. . . .	0	3	6
—— Stuffs, or ribbons of silk and cotton mixed, whereof one-half at least shall be silk, and being of the value of 4*s.* 8*d.* at the least, lb.	0	1	2
—— Stuffs, or ribbons of silk and worsted mixed, whereof one-half at least shall be silk, and being of the value of 2*s.* 4*d.* at the least, lb.	0	0	7

Such drawbacks shall be allowed only in respect of exportations to be made by the persons in whose names the amount of duties to be drawn back had been paid, or to be made by any holder of any written order signed by any such persons transferring the right of making such exportations and of receiving such drawbacks thereupon. § 10.

The drawbacks shall be allowed, although the manufactured silks in respect of which the same shall be claimed shall not have been made of the thrown

* The like provisions in former Acts as to other parts of the United Kingdom.

Silk Stuffs, *continued, viz.:*— £ s. d.

silk in respect of which the amount of duties to be drawn back had been paid, and whether such amount of duties shall have been received under the authority of this Act or of any former Act: provided that the drawbacks shall not be allowed unless such manufactured silks be shipped for exportation within two years after the payment of such duties. § 11.

COURT OF COMMON PLEAS, June 28, 1837.—(Before Lord Chief Justice TINDAL and Common Juries.)—EDENBOROUGH *v.* WRIGHTSON.

Mr. Serjeant Wilde and Mr. Arnold were for the plaintiff, and Mr. Serjeant Talfourd and Mr. James for the defendant.

This was an action brought by the plaintiff, a silk-lace manufacturer, residing in Milk-street, Cheapside, to recover from the defendant, the master and part owner of a vessel called the Spanish Packet, the sum of 51*l.* odd, for goods sold and delivered.

The goods were made up in three packages, and sent by the plaintiff to the vessel, of which the defendant was the part owner, on the understanding, as the plaintiff alleged, that they should be considered as sold to the defendant unless returned in good condition within a reasonable period. The vessel sailed for Spain, and on her return the plaintiff claimed from the defendant the amount of the goods shipped as stated, but the defendant denied his liability, and the present action was commenced.

The defence was, that the goods being out of fashion in England, were shipped on board the defendant's vessel by the plaintiff, with a view that they should be sold in Spain, where it would appear they had been seized as contraband articles by the officers of the Spanish Customs. The defendant denied that he had bought the goods upon the terms stated, and insisted that it was a mere speculation on the part of the plaintiff to get them off his hands in Spain, they being unsaleable in England, and for that purpose the articles were made up as "ships' stores," in order to conceal the intended fraud upon the Spanish revenue.

Lord Chief Justice Tindal summed up the evidence.

The jury returned a verdict for the plaintiff for the amount claimed.

Skins, Hare and Coney, the 100 skins . . . 0 1 0

Slate, deemed ballast. See p. 158.

Soap, hard, to Foreign Parts and Ireland, lb. . . 0 0 1½

—— Soft, to Foreign Parts and Ireland, lb. . . 0 0 1

By T. O., Sept. 6, 1833, Soap may be shipped for drawback on board transports for the use of troops, &c. in the same manner as ships' stores, by 2 and 3 Will. IV., c. 84, PART 7.

—— for Ships' Stores. See PART 7.

SPIRITS. For any Spirits lodged in warehouses *not* being declared to be of *special security*, the following allowances for natural waste shall be made upon the exportation thereof, viz.

Spirits,* upon 100 gallons hydrometer proof; for any time not exceeding 6 months . . 1 gallon.

——— ex. 6 months, and not ex. 12 months . . 2 gallons.

——— ex. 12 months, and not ex. 18 months . . 3 gallons.

——— ex. 18 months, and not ex. 2 years . . . 4 gallons.

——— ex. 2 years . . . . . 5 gallons.

(3 and 4 Will. IV., c. 57.)

Rum.—By T. O., Sept. 6, 1833, the duty on deficiencies of British Plantation Rum, arising from natural causes, are allowed, when taken out of warehouse for exportation in the port of Bristol, being the same indulgence as has been granted to the port of Liverpool, by T. O., Aug. 6, 1831.

By T. L., Dec. 17, 1827, authority is given to allow the exportation of Brandy in casks, containing 15 gallons imperial each, from Liverpool to Mexico, Chile, or Peru, for the convenience of transport into the interior of those countries.

* T. O., Sept. 6, 1833, allows *all* deficiencies on British Plantation Rum at Liverpool and Bristol.

By C. O., April 13, 1836, the allowance is extended to *all Foreign Spirits* exported from warehouse.

SPIRITS, *continued, viz.:*— £ *s. d.*

By C. O., Aug. 5, 1828, Rum warehoused at Bristol may be removed coastwise, to be shipped as stores on board vessels at the neighbouring ports in the Bristol Channel, upon condition that the casks of rum intended to be removed be filled up to the full content previously to shipment, and that a bond be taken, as in cases of removal of goods generally.

Packages.—By C. O., Oct. 20, 1835, packages from which warehoused Spirits have been racked or drawn off, or started and destroyed, may be delivered free of duty.

Deficiencies.—By T. O., Nov. 29, 1836, the duties are to be remitted upon deficiencies of Spirits ascertained previous to their delivery from warehouse for exportation, in cases in which such deficiencies may exceed the scale of allowances granted by the Warehousing Act, provided they be not considered by the principal officers to be excessive.

Racking, &c.—It shall be lawful, under such regulations as the commissioners of customs may require, in the warehouse to draw off any rum of the British plantations into reputed quart bottles or reputed pint bottles, for the purpose only of being exported from the warehouse; and also in the warehouse to draw up any such rum into casks containing not less than 20 gallons each, for the purpose only of being disposed of as stores for ships; and also in the warehouse to draw off any other spirits into reputed quart bottles, under such regulations as the commissioners of customs shall from time to time direct, for the purpose only of being exported from the warehouse; and also in the warehouse to fill up any casks of spirits from any other casks of the same, respectively secured in the same warehouse. 3 and 4 Will. IV., c. 57, § 31, 32.

STORES may be shipped without entry or payment of any duty for any ship of the burthen of 70 tons at least, bound upon a voyage to foreign parts, the probable duration of which out and home will not be less than 40 days: provided always, that such stores shall be duly borne upon the ship's victualling bill, and shall be shipped in such quantities, and subject to such directions and regulations, as the commissioners of customs shall direct and appoint. 3 and 4 W. IV., c. 57, § 16.

Any rum of the British plantations may be delivered into the charge of the searcher to be shipped as stores for *any* ship without entry or payment of any duty; and any surplus stores of any ship may be delivered into the charge of the searcher to be re-shipped as stores for the same ship, or for the same master in another ship, without entry or payment of any duty; such rum and such surplus stores being duly borne upon the victualling bills of such ships respectively; and if the ships for the future use of which any surplus stores have been warehoused shall have been broken up or sold, such stores may be so delivered for the use of any other ship belonging to the same owners, or may be entered for payment of duty, and delivered for the private use of such owners, or any of them, or of the master or purser of such ship. 3 and 4 W. IV., c. 57, § 17.

For list of goods allowed to be shipped as stores, see PART 7.

——— Military Clothing, Accoutrements, or Appointments, exported under the authority of the commissioners of His Majesty's Treasury, and sent to any of His Majesty's forces serving abroad. *Duty free.*

——— Military Stores exported to India by the East India Company. *Duty free.*

——— Military Stores and Naval Stores, and any articles (except copper) which His Majesty shall judge capable of being converted into or made useful in increasing the quantity of military or naval stores, may be prohibited to be exported, or waterborne to be exported, by proclamation or order in council, on pain of forfeiture. 3 and 4 W. IV., c. 52, § 104.

SUGAR.—Refined, of all sorts, and Sugar Candy. *Duty free.*

By T. L., Nov. 20, 1834, the same indulgence is granted to sugar taken out of warehouses *not* being of *special security* for exportation, or to be used as ships' stores, as is granted by 3 and 4 Will. IV., c. 57, § 19, in respect of sugar taken out for home use. See p. 132.

Bounty on Refined Sugar.—So long as the duties which are now made payable upon the importation of sugar shall be continued,* there shall be allowed upon the exportation of refined sugar made in the United Kingdom the several bounties following, viz.:—

* 1 Vict. c. 27, § 1, the duties on sugar and melasses are continued until July 5, 1838, but the *bounties* are not mentioned.

SUGAR, *continued, viz.*—	£	s.	d.
——— Refined Sugar, viz.			
——— Bastard Sugar, or Refined Loaf Sugar broken in pieces, or being Ground or Powdered Sugar, or such Sugar Pounded, Crashed, or Broken—			
——— exported in a British ship, cwt. . .	1	4	0
——— exported in a ship not British, cwt. . .	1	3	0
——— Other Refined Sugar in Loaf, complete and whole, or Lumps duly Refined, having been perfectly clarified and thoroughly dried in the stove, and being of a uniform whiteness throughout, or such Sugar, Pounded, Crashed, or Broken, and Sugar Candy—			
——— exported in a British ship, cwt. . .	1	16	10
——— exported in a ship not British, cwt. . .	1	15	8
——— Double Refined Sugar, and Sugar equal in quality to Double Refined Sugar, *additional bounty*, cwt. .	0	6	4

(3 and 4 Will. IV., c. 58.)

Bond for due Exportation.—The exporter of any goods in respect of which any bounty is claimed under this Act, or the person in whose name the same are entered outwards, shall, at the time of entry and before cocket be granted, give security by bond in double the value of the goods, with one sufficient surety, that the same shall be duly exported to the place for which they are entered, or be otherwise accounted for to the satisfaction of the commissioners of customs, and shall not be relanded in the United Kingdom, or landed in the Isle of Man, unless expressly entered to be exported thereto. § 3.

Candy.—No bounty shall be given upon the exportation of any refined sugar called candy, unless it be properly refined and manufactured, and free from dirt and scum, and packed in packages each of which shall contain half a hundred weight of such candy at the least. § 4.

Sugar crashed.—If any sugar in lumps or loaves is to be pounded, crashed, or broken before the same be exported, for the bounty payable thereon, such lumps or loaves shall, after due entry thereof, be lodged in some warehouse provided by the exporter and approved by the commissioners of customs for such purpose, to be then first examined by the officers of customs while in such lumps or loaves, as if for immediate shipment, and afterwards to be there pounded, crashed, or broken, and packed for exportation, in the presence of such officers, and at the expense of the exporter; and such sugar shall be kept in such warehouse, and be removed from thence for shipment, and be shipped under the care and in the charge of the searchers, in order that the shipment and the exportation thereof may be duly certified by them upon the debenture, according to the quality ascertained by them of the same while in such lumps or loaves. § 5.

Stowing different sorts of crashed Sugar. Quality.—The different sorts of such sugar shall be kept apart from each other in such manner and in such distinct rooms or divisions of such warehouse as shall be directed and appointed by the commissioners of customs; and if any sort of such sugar be found in any part of such warehouse appointed for the keeping of sugar of a sort superior in quality thereto, the same shall be forfeited; and if any sort of such sugar be brought to such warehouse to be pounded, crashed, or broken, which shall be of a quality inferior to the sort of sugar expressed in the entry for the same, such sugar shall be forfeited. § 6.

Standard Sample Loaves. Process of Refinement.—There shall be provided by and at the expense of the committee of sugar refiners in London, and in like manner by and at the expense of the committee of merchants in Dublin, as many loaves of double refined sugar, prepared in manner hereinafter directed, as the commissioners of customs shall think necessary; which loaves, when approved of by the said commissioners, shall be deemed to be standard samples; one of which loaves shall be lodged with the said committees respectively, and one other with such persons as the commissioners shall direct, for the purpose of comparing therewith double refined sugar, or sugar equal in quality to double refined sugar entered for exportation for

Sugar, *continued, viz.* :—

the bounty; and fresh standard samples shall in like manner be again furnished by such committees respectively, and in like manner lodged, whenever it may be deemed expedient by the commissioners; provided that no loaf of sugar shall be deemed to be a proper sample loaf of double refined sugar as aforesaid, if it be of greater weight than fourteen pounds, nor unless it be a loaf complete and whole, nor unless the same shall have been made by a distinct second process of refinement from a quantity of single refined sugar, every part of which had first been perfectly clarified and duly refined, and had been made into loaves or lumps which were of a uniform whiteness throughout, and had been thoroughly dried in the stove. § 7.

Sugar not equal to Standard.—In case any sugar which shall be entered in order to obtain the bounty on double refined sugar, or sugar equal in quality to double refined sugar, shall, on examination by the proper officer, be found to be of a quality not equal to such standard sample, all sugar so entered shall be forfeited. § 8.

Warehousing for Refinement.

Premises for Bonded Sugar Houses.—Upon the application to the commissioners of customs of any person actually carrying on the business of a sugar refiner in the ports of London, Liverpool, Bristol, Hull, Greenock, or Glasgow, or any other port to be approved of by any three of the lords of the treasury, it shall be lawful for the commissioners of customs, by their order, to approve of such premises as bonded sugar houses for the refining of sugar for *exportation only*, on it being made appear to the satisfaction of the said commissioners that the premises are fit in every respect for receiving such sugars, and wherein the same may be safely deposited. 3 and 4 Will. IV., c. 61, § 1.

How Sugar may be Delivered to be Refined.—On the approval of any premises as bonded sugar houses as aforesaid, it shall be lawful for the officers of customs at the ports respectively where such premises are situated to deliver, without payment of duty, to the party or parties so applying as aforesaid, on entry with the proper officer of customs, any quantity of foreign sugar, or of sugar the produce of any B. P., for the purpose of being there refined, under the locks of the crown, for exportation only; and all sugars so delivered shall be lodged and secured in such premises, under such conditions as the said commissioners shall from time to time direct: provided that it shall be lawful for the commissioners by their order to revoke or alter any former order of approval of any such premises. § 2.

Refiner to give Bond. Process of Refinement. Time for Export, &c.—Upon the entry of sugar to be refined in any premises approved of under the authority of this Act, the refiner on whose premises the same is to be refined shall give bond to the satisfaction of the officers of customs, in the penalty of double the amount of the duty payable upon a like quantity of sugar of the British plantations, with a condition that the whole of such sugar shall be actually subjected to the process of refinement upon the said premises, and that within four months from the date of such bond the whole of the refined sugar and treacle produced by such process shall be either duly exported from the said premises, or delivered into an approved bonded warehouse, under the locks of the crown, for the purpose of being eventually exported to foreign parts. § 3.

Sugar-houses, and delivery of Sugar.—By C. O., Oct. 4, 1833, it is directed that the sugar-houses intended for approval should be either detached, or otherwise so separated as to prevent any communication with other refineries, (and more especially if in the occupation of the same parties,) and to be in all respects secured, as far as may be practicable, according to the mode observed with regard to bonded warehouses of ordinary security; and to be freed from all sugar, melasses, treacle, scum, or other saccharine matter, previous to any sugars from the bonded warehouses being received into them for the purposes intended. That a warrant of entry be issued to authorise the proper warehouse officers to deliver a definite quantity of sugar, for which bond shall have been given pursuant to the above Act of 3 and 4 Will. IV., c. 61, into the bonded sugar-houses to be refined. That on the receipt of such warrant, the warehouse officers should issue orders accordingly; and that it be made a condition in the bonds, that all *deficiencies* arising in the transit from the bonded warehouses to the sugar refineries should be charged with duty.

Tea.

Increase and Decrease.—By C. O., March 2, 1836, when packages of tea of the same parcel and description, and belonging to the same inward entry are re-weighed for exporta-

Tea, *continued, viz.:*—

tion, the total increase in weight of the packages in which there may be any increase, should be set off against the total deficiency of those packages found deficient, and when the total deficiency is greater than the total increase, the duty to be charged on the difference only, provided the increase or deficiency of any single package does not exceed 2 lb.

Tea for Ships' Stores. See PART 7.

TOBACCO.

By C. O., July 9, 1837, the separate declaration of the exporter on the shipment of manufactured tobacco for drawback is discontinued.

By T. O., Sept. 6, 1833, roll tobacco allowed to be shipped for drawback on board transports for the use of troops, &c. in the same manner as the indulgence in respect to the shipment of stores which has been granted to merchant vessels under the Act 2 and 3 Will. IV., c. 84. PART 7.

——— for Ships' Stores. See PART 7.

——— for rate of Drawback. See p. 139.

Tobacco for Use of Navy.—It shall be lawful for the purser of any of His Majesty's ships of war in actual service to enter and ship at the ports of Rochester, Portsmouth, or Plymouth, in the proportions hereinafter mentioned, any Tobacco there warehoused in his name or transferred into his name, for the use of the ship in which he shall serve; provided such purser shall deliver to the collector or comptroller of such port a certificate from the captain of such ship, stating the name of the purser and the number of men belonging to the ship, and shall also give bond, with one sufficient surety, in treble the duties payable on the Tobacco, that no part thereof shall be re-landed in the United Kingdom without leave of the officers of the customs, or be landed in either of the islands of Guernsey, Jersey, Alderney, Sark, or Man. 3 and 4 Will. IV., c. 52, § 99.

From one Ship to another. Warehousing Act.—If any purser be removed from one ship to another, it shall be lawful for the collector and comptroller of the port where such ships shall be to permit the transhipment of the remains of any such Tobacco for the use of such other ship, upon due entry of such Tobacco by such purser, setting forth the time when and the port at which such Tobacco was first shipped; and if any such ship be paid off, it shall be lawful for the collector and comptroller of any port where such ship shall be paid off to permit the remains of any such Tobacco to be landed, and to be entered by the purser of such ship, either for payment of duties, or to be warehoused for the term of six months, for the supply of some other such ship, in like manner as any Tobacco may be warehoused and supplied at either of the ports before mentioned, or for payment of all duties within six months: provided that all Tobacco warehoused for the purpose of so supplying His Majesty's ships of war shall be subject to the provisions of this Act made for the warehousing of Tobacco generally, as far as the same are applicable, and are not expressly altered by any of the provisions herein particularly made. § 100.

Quantity. Account.—No greater quantity of such tobacco shall be allowed to any ship of war then two pounds by the lunar month for each of the crew of such ship, nor shall any greater quantity be shipped at any one time than sufficient to serve the crew of such ship for six months after such rate of allowance; and the collector and comptroller of the port at or from which any such tobacco shall be supplied to any such ship, or landed from any such ship, or transferred from one such ship to another, shall transmit a particular account thereof to the commissioners of customs, in order that a general account may be kept of all the quantities supplied to and consumed on board each of such ships under the allowances before granted. § 101.

TOOLS and UTENSILS;* viz.

——— any machine, engine, tool, press, paper, utensil or instrument used in or proper for the preparing, working, pressing, or finishing of the woollen, cotton, linen, or silk manufactures of this kingdom, or any other goods wherein wool, cotton, linen, or silk is used, or any part of such machines, engines, tools, presses, paper, utensils, or instruments,

* *Warp Bobbins.*—By C. O., Oct. 19, 1835, Warp Bobbins of Wood, with "Lace Thread Gassed" wound upon them, are not Machinery within the application of the Prohibitory Laws, and the exportation thereof may be allowed.

TOOLS, *continued, viz:*—

or any model or plan thereof, or any part thereof; except wool cards or stock cards not worth above 4*s.* per pair, and spinners' cards, not worth above 1*s.* 6*d.* per pair, used in the woollen manufactures.

——— Blocks, plates, engines, tools, or utensils, commonly used in or proper for the preparing, working up, or finishing of the calico, cotton, muslin, or linen printing manufactures, or any part of such blocks, plates, engines, tools, or utensils.

——— Rollers, either plain, grooved, or of any other form or denomination, of cast iron, wrought iron, or steel, for the rolling of iron or any sort of metals, and frames, beds, pillars, screws, pinions, and each and every implement, tool, or utensil thereunto belonging; rollers, slitters, frames, beds, pillars, and screws for slitting mills; presses of all sorts, in iron and steel, or other metals, which are used with a screw exceeding one inch and a half in diameter, or any parts of these several articles, or any model of the before-mentioned utensils, or any part thereof; all sorts of utensils, engines, or machines used in the casting or boring of cannon or any sort of artillery, or any parts thereof, or any models of tools, utensils, engines, or machines used in such casting or boring, or any parts thereof; hand stamps, dog-head stamps, pulley stamps, hammers and anvils for stamps; presses of all sorts called cutting-out presses; beds or punches to be used therewith, either in parts or pieces, or fitted together; scouring or shading engines; presses for horn buttons; dies for horn buttons; rolled metal, with silver thereon; parts of buttons not fitted up into buttons, or in an unfinished state; engines for chasing, stocks for casting buttons, buckles, and rings; die-sinking tools of all sorts; engines for making button-shanks; laps of all sorts; tools for pinching of glass; engines for covering of whips; bars of metal covered with gold or silver, and burnishing stones commonly called blood-stones, either in the rough state or finished for use; wire moulds for making paper; wheels of metal, stone, or wood, for cutting, roughing, smoothing, polishing, or engraving glass; purcellas, pincers, sheers, and pipes used in blowing glass; potters' wheels and lathes, for plain, round, and engine turning; tools used by saddlers, harness-makers, and bridle-makers, viz. candle strainers, side strainers, point strainers, creasing irons, screw creasers, wheel irons, seat irons, pricking irons, bolstering irons, clams, and head knives.

——— Frames for making wearing apparel.

Prohibited to be exported, or waterborne to be exported, on pain of forfeiture, 3 and 4 Will. IV., c. 52, § 104.

Treacle. *Duty free.* As to ships' stores, see PART 7.

Wadding. See Wool, p. 174.

Watches. See Clocks, p. 162.

WINE. For any wine lodged in warehouses, *not* being declared to be of *special security*, the following allowances for natural waste in proportion to the time during which any such goods shall have remained in the warehouse shall be made, viz.

—— upon every cask, viz.

——— for any time not exceeding 1 year . . 1 gallon.

——— exceeding 1 year, and not exceeding 2 years 2 gallons.

——— exceeding 2 years . . . . 3 gallons.

—— It shall be lawful, under such regulations as the commissioners of customs may from time to time require, in the warehouse to draw off any wine into reputed quart bottles or reputed pint bottles, for the purpose only of being exported from the warehouse. 3 and 4 Will. IV., c. 57, § 31, 32. 40.

Removal.—By C. O., Aug. 24, 1833, bonded Wine may be removed from Bristol to Newport, Cardiff, Swansea, and Milford, for the purpose of exportation as merchandise, under the same regulations as bonded spirits (*p.* 169).

Wine, *continued, viz.:*— £ s. d.

Packages.—By C. O., Oct. 20, 1835. packages from which warehoused Wine has been racked or drawn off, or started and destroyed, may be delivered free of duty.

Drawback.—By C. O., Feb. 26, 1836, the quantity of Wine in bottles entered for the drawback should in every case be ascertained by actual experiment, and the quantity inserted by the Searchers on the cocket and bill.

Certain Wines exempt from re-examination.—By C. O., April 6, 1836, Wines of delicate and high quality, and such as are usually imported in bottle and exported in the original package exempted from the examination directed as above, provided the Examining Officers be satisfied of the capacity of the bottles and of the original packages.

As to ships' stores, see Warehousing. Part 7.

—— *A Drawback* of the whole of the duties of customs shall be allowed for wine intended for the consumption of officers of His Majesty's navy, on board such of His Majesty's ships in actual service as they shall serve in, not exceeding the quantities of wine, in any one year, for the use of such officers hereinafter respectively mentioned, viz.

For every Admiral	1,260	gallons.
,, Vice-Admiral	1,050	,,
,, Rear-Admiral	840	,,
,, Captain of the first and second rates	630	,,
,, Captain of the third, fourth, & fifth rates	420	,,
,, Captain of an inferior rate . .	210	,,
,, Lieutenant, and other commanding officer, and for every marine officer	105	,,

Provided always, that such wine be shipped only at one of the ports hereinafter mentioned; viz. London, Rochester, Deal, Dover, Portsmouth, Plymouth, Yarmouth, Falmouth, Belfast, Dublin, Cork, Leith, or Glasgow. 3 and 4 Will. IV., c. 52, § 96.

The person entering such wine, and claiming the drawback for the same, shall state in the entry and declare on the debenture the name of the officer for whose use such wine is intended, and of the ship in which he serves; and such wine shall be delivered into the charge of the officers of customs at the port of shipment, to be secured in the king's warehouse until the same shall be shipped under their care; and such officers having certified upon the debenture the receipt of the wine into their charge, the debenture shall be computed and passed, and be delivered to the person entitled to receive the same. § 97.

If any such officer shall leave the service, or be removed to another ship, it shall be lawful for the officers of customs at any of the ports before mentioned to permit the transfer of any such wine from one officer to another, as part of his proportion, whether on board the same ship or another, or the transhipment from one ship to another for the same officer, or the re-landing and warehousing for future re-shipment; and it shall also be lawful for the officers of customs at any port to receive back the duties for any of such wine, and deliver the same for home use: Provided, that if any of such wine be not laded on board the ship for which the same was intended, or be unladen from such ship without permission of the proper officer of customs, the same shall be forfeited. § 98.

Wire, gold thread, gold lace, or gold fringe, made of plate wire spun upon silk, such plate wire being made of gilt wire made in Great Britain, lb. drawback . .	0	15	4
—— Silver thread, silver lace, or silver fringe, made of plate wire spun upon silk, such plate wire being made of silver wire made in Great Britain, lb. drawback . .	0	11	6

By 7 Geo. IV., c. 53, § 6, the drawbacks on gilt wire, silver wire, and big wire, are *repealed.*

Wool.			
—— Hare and coney, cwt. duty	0	1	0
—— Sheep and lamb, cwt. duty	0	1	0
—— Woolfels, mortlings, shortlings, woolflocks, crewels, coverlets, waddings, or other manufactures or pretended			

Wool, *continued, viz:*—	£	*s.*	*d.*
manufactures, slightly wrought up, so as that the same may be reduced to and made use of as wool again, mattresses or beds stuffed with combed wool or wool fit for combing or carding, cwt.	0	1	0

—— *Duty free.*

Woollen goods. So much of the Act as excepts woollen goods, or woollen and cotton mixed, or woollen and linen mixed, exported to any place within the limits of the East India Company's charter from payment of duty on exportation from the United Kingdom, is hereby *repealed.* See Duties, p. 160. 4 and 5 Will. IV., c. 89, § 18.

Worsted, cwt.	0	1	0
Yarn, cwt.	0	1	0

See Cotton, p. 163.

PART THE FOURTH.

UNITED KINGDOM OF GREAT BRITAIN AND IRELAND.

COAST-WISE.

[*See the remarks under Imports, p. 38, which are also applicable to Goods, &c., Coast-wise.*]

What deemed Coasting Trade. Beyond Seas.—All trade by sea from any one part of the United Kingdom to any other part thereof, or from one part of the Isle of Man to another thereof, shall be deemed to be a coasting trade, and all ships while employed therein shall be deemed to be coasting ships; and no part of the United Kingdom, however situated with regard to any other part thereof, shall be deemed in law, with reference to each other, to be parts beyond the seas in any manner relating to the trade or navigation or revenue of this realm. 3 and 4 Will. IV., c. 52, § 105.

What deemed Trading by Sea.—And whereas some parts of the coast of the United Kingdom may be so situated with regard to other neighbouring parts thereof that doubts may arise in some cases whether the passage between them by water shall be deemed to be a passage by sea within the meaning of this act, and that in other cases, although such passage be by sea, it may be unnecessary for the purposes of this act, or of any act relating to the customs, to subject ships passing between such places to the restraints of coast regulations, it shall be lawful for the commissioners of His Majesty's treasury to determine and direct in what cases the trade by water from any place on the coast of the United Kingdom to another of the same shall or shall not be deemed a trade by sea within the meaning of this act or of any act relating to the customs. § 106.

Coasting Ship. Unlading Goods from beyond Seas. Deviation of Voyage.—No goods shall be carried in any coasting ship except such as shall be laden to be so carried at some place in the United Kingdom, or at some place in the Isle of Man respectively; and no goods shall be laden on board any ship to be carried coast-wise until all goods brought in such ship from parts beyond the seas shall have been unladen; and if any goods be taken into or put out of any coasting ship at sea or over the sea, or if any coasting ship shall touch at any place over the sea, or deviate from her voyage, unless forced by unavoidable circumstances, or if the master of any coasting ship which shall have touched at any place over the sea shall not declare the same in writing under his hand to the collector or comptroller at the port in the United Kingdom or in the Isle of Man where such ship shall afterwards first arrive, the master of such ship shall forfeit 200*l.* § 107.

Prohibited Goods.—Whenever any goods which may be prohibited to be exported by proclamation or by order in council under the authority of this act shall be so prohibited, it shall be lawful in such proclamation or order in council to prohibit or restrict the carrying of such goods coast-wise; and if any such goods shall be carried coastwise, or shall be shipped or waterborne to be carried coastwise, contrary to any such prohibition or restriction, the same shall be forfeited. § 118.

Dues of the City of London.—For the purpose of enabling the mayor and commonalty and citizens of the city of London, and their successors, to ascertain and collect the amount of the dues payable to them upon the several articles hereinafter mentioned, imported coastwise into the port of London, it is enacted, that if all or any of the goods of the description hereinafter mentioned, viz. firkins of butter, tons of cheese, fish, eggs, salt, fruit, roots eatable, and onions, brought coastwise into the port of the said city, and which are liable to the said dues, shall be landed or unshipped at or in the said port before a proper certificate of the payment of the said duties shall have been obtained, such goods shall be forfeited. § 110.

PART THE FIFTH.

UNITED KINGDOM OF GREAT BRITAIN AND IRELAND.

LONDON TONNAGE RATES.

[London—"The resort and mart of all the earth"—is the largest and richest city in the world, occupying a surface of 32 square miles, thickly planted with houses mostly three, four, and five stories high. It contained in 1831 a population of 1,471,941. It consists of London city, Westminster city, Finsbury, Marylebone, Tower Hamlets, Southwark, and Lambeth districts. The London Docks cover 20 acres. The two West India Docks cover 51 acres. St. Katharine Dock covers 24 acres. There are generally about 5,000 vessels and 3,000 boats in the river, employing 8,000 watermen and 4,000 labourers. London pays about one-third of the window duty. In England the number of houses assessed is about 120,000, rated at upwards of 5,000,000*l.* sterling; about one-third are not assessed. The house rental is probably 7,000,000*l.* or 8,000,000*l.*, including taverns, hotels, and public-houses. The retailers of spirits and beer are upwards of 10,000; while the dealers in the staff of life are somewhere about a fourth of this number. Numbering all the courts, alleys, streets, lanes, squares, places, and rows, they amount to upwards of 10,000; and on account of their extreme points no individual could pass through them in the space of one whole year.—Ed.]

*London Tonnage Rates**.—In consideration of the expenses which will be occasioned by maintaining and renewing the mooring chains, and paying the salaries and allowances of the harbour masters and their assistants, there shall be paid to His Majesty, in respect of vessels frequenting the port of London, the several duties of tonnage as the same are hereinafter set forth. 4 and 5 Will. IV., c. 32.

	£	s.	d.
First Class.—For every vessel trading coastwise between the port of London and any place in Great Britain, Ireland, the Orkneys, Shetland, or the Western Islands of Scotland, for every voyage both in and out of the said port, the ton	0	0	0½
Second Class.—For every vessel entering inwards or clearing outwards in the said port from or to Denmark, Norway, or Lapland (on this side of the North Cape), or from Holstein, Hamburgh, Bremen, or any other part of Germany bordering on or near the Germanic Ocean, or from or to Holland or any other of the United Provinces, or Brabant, Antwerp, Flanders, or other parts of the Netherlands, or from or to France (within Ushant), Guernsey, Jersey, Alderney, Sark, or the Isle of Man, for every voyage both in and out of the said port, the ton . .	0	0	0½

* As to Netherlands and Portugal, see Part IX.

	£	s.	d.
Third Class.—For every vessel entering inwards or clearing outwards in the said port from or to Lapland (beyond the North Cape), Finland, Russia (without or within the Baltic Sea), Livonia, Courland, Poland, Prussia, Sweden, or any other country or place within the Baltic Sea, for every voyage both in and out of the said port, the ton .	0	0	0½
Fourth Class.—For every vessel entering inwards or clearing outwards in the said port from or to France (between Ushant and Spain), Portugal, Spain (without the Mediterranean), or any of the Azores, Madeira, or Canary Islands, or any of the United States of America, or of the British Colonies or Provinces in North America or Florida, there shall be paid for every voyage both in and out of the said port, the ton	0	0	0¾
Fifth Class.—For every vessel entering inwards or clearing outwards in the said port from or to Greenland, Gibraltar, France, or Spain (within the Mediterranean), or any country, island, port, or place within or bordering on or near the Mediterranean, or Adriatic Sea, or from the West Indies, Louisiana, Mexico, South America, Africa, East India, China, or any other country, island, or place within or bordering on or near the Pacific Ocean, or from any other country, island, or place whatsoever to the southward of twenty-five degrees of north latitude, for every voyage both in and out of the said port, the ton . .	0	0	0¾

The said duties shall be under the management of the commissioners of customs, and shall be received and recovered in the same manner as any duties of customs are or can be received or recovered. § 4.

Exemptions.—This act shall not extend to charge with any of the said rates any of His Majesty's ships of war, or any vessel whatsoever being the property of His Majesty, or of any of the Royal Family, nor to charge therewith any vessel coming to or going coastwise from the port of London to any part of Great Britain, unless such vessel shall exceed forty-five tons register tonnage, nor any vessel bringing corn coastwise, the principal part of whose cargo shall consist of corn, nor any fishing smacks, lobster and oyster boats, or vessels for passengers, nor any vessel or craft navigating the river Thames above and below London Bridge as far as Gravesend only, nor any vessel entering the port of London inwards, or going from the port of London outwards, when in *ballast*. § 5.

DUTIES FOR LIGHTS, BUOYS, &c., IN ENGLAND.

OVERSEA GENERAL PASSING LIGHTS, &c.

EAST COAST.	RATE PER TON. British & Foreign Privileged Vessels. d.	Foreign Unprivileged Vessels. d.
Fern . . . . . 3 *Light Houses*	¾	1½
Flambro' . . . . . 1 *Light House*	¼	½
Dudgeon . . . . . 1 *Floating Light*	¼	½
Foulness . . . . . 1 *Light House*	¼	¼
Haisbro' Sand (North End) . 1 *Floating Light*	¼	½
Winterton and Orford . . . 3 *Light Houses*	½	½
Haisbro' and Newarp . . . { 2 *Light Houses and* 1 *Floating Light* } . . .	¼	½
St. Nicholas Gatt . . . . . 1 *Floating Light*	⅛	¼
Ditto Buoys	⅛	⅛

East Coast, *continued, viz.*:—

		RATE PER TON. British & Foreign Privileged Vessels. d.	Foreign Unprivileged Vessels. d.
Lowestoff	3 *Light Houses and* 1 *Floating Light*	¼	½
N. E. Shipwash	1 *Floating Light*	⅛	¼
Harwich	2 *Light Houses*	½	1
Sunk and Galloper	2 *Floating Lights and Buoys*	½	1

ENGLISH CHANNEL.

Forelands	3 *Light Houses*	¼	½
Goodwin and Gull Stream	2 *Floating Lights*	½	1
South Sand Head	1 *Floating Light*	¼	½
Dungeness	1 *Light House*	½	½
Beachy Head	1 *Light House*	¼	½
Owers and Bembridge	2 *Floating Lights*	½	1
Needles	1 *Light House and* 2 *Light Houses at Hurst*	½	1
Portland	2 *Light Houses*	½	1
Caskets	3 *Light Houses*	½	1
Start	1 *Light House*	¼	½
Eddystone	1 *Light House*	½	1
Lizard	2 *Light Houses*	½	1
Longships	1 *Light House*	½	1
Scilly	1 *Light House*	¼	½

BRISTOL AND ST. GEORGE'S CHANNELS.

Lundy	1 *Light House*	¼	½
Nash	2 *Light Houses*	½	1
Flatholm	1 *Light House*	¾	1½
Smalls	1 *Light House*	1	2
Milford	2 *Light Houses*	½	1
Bardsey	1 *Light House*	¼	¼
South Stack	1 *Light House*	¼	½
East Coast Lights payable only for certain Voyages:			
Spurn	1 *Floating Light*	¼	½
Heligoland	1 *Light House*	1	2
Swin Middle	1 *Floating Light*	⅛	¼

LOCAL DUTIES.

	British & Foreign privileged.	Foreign unprivileged.
Tees Buoys. On all Vessels passing the Buoys to or from the Ports of Newcastle, Sunderland, Stockton, or Whitby, of under 40 tons	4*d.* per ves.	1*s.* per ves.
40 tons and upwards	6*d.* „	
Lynn Well. *Floating Light.* On all Vessels trading to or from the Ports of Lynn or Wisbeach, or to or from the Port of Boston, if navigated to the southward of the Longsand, also on all Vessels entering or departing from Lynn Deeps southward of the Longsand	1*d.* per ton	2*d.* per ton.
Hunstanton. 1 *Light House.* On all Vessels passing to or from the Ports of Lynn, Wisbeach, or Wells, or to or from the Port of Boston, southward	8*d.* per 20 tons	1*d.* „
Woodbridge Buoys. On all Vessels entering the Port of Woodbridge under 50 tons	1*s.* per ves.	1*s.* per ves.
of 50 and under 100 tons	2*s.* „	2*s.* „
„ 100 tons and upwards	3*s.* „	3*s.* „

Local Duties, *continued, viz.:—*

	British & Foreign privileged.	Foreign unprivileged.
Trinity Duties. *Buoyage and Beaconage.* On all Vessels entering the Port of London	1*d.* per ton.	2*d.* per ton.
On all Vessels entering the Ports of Sheerness, Rochester, Faversham, Leigh, Maldon, Colchester, Harwich, Ipswich, Woodbridge, or Aldbro'	½*d.* ,,	1*d.* ,,
Nore. *Floating Light.* On all Vessels passing the Light on their upward passages only, under 100 tons	1*s.* per ves.	2*s.* per ves.
of 100 and under 200 tons	2*s.* ,,	4*s.* ,,
,, 200 ,, 300 ,,	3*s.* ,,	6*s.* ,,
,, 300 ,, 400 ,,	4*s.* ,,	8*s.* ,,
,, 400 ,, 500 ,,	5*s.* ,,	10*s.* ,,
,, 500 tons and upwards	6*s.* ,,	12*s.* ,,
Exeter Buoys. On all Vessels navigating to or from the river Exe, per voyage	½*d.* per ton.	1*d.* per ton
St. Anthony's Point. 1 *Light House.* On all Vessels trading to or from the Ports of Falmouth, Truro, or Gweek	½*d.* ,,	1*d.* ,,
On all Vessels entering the said Ports for other purpose than that of trading, for each time of passing the light	¼*d.* ,,	½*d.* ,,
Bideford Bar. 2 *Light Houses.* On all Vessels entering the Harbours of Bideford or Barnstaple, or any place within the Bar	1½*d.* ,,	3*d.* ,,
Caldy. 1 *Light House.* On all Vessels entering into, or going out of any Port or place between Worms-head and St. Gowan's head	1*d.* per ton.	2*d.* per ton
Carmarthen Buoys. On all Vessels entering or departing from the Port of Carmarthen, or any place within the bar	¾*d.* ,,	¾*d.* ,,
Usk. 1 *Light House.* On all Vessels trading to or from the Port of Newport, or any place within the mouth of the river Usk	¼*d.* ,,	¼*d.* ,,
Burnham. 2 *Light Houses.* On all Vessels entering Bridgewater River	5*s.* per ves.	10*s.* per ves.
On all Vessels entering or departing from the Port of Bristol, under 100 tons	3*s.* ,,	6*s.* ,,
,, 100 & ,, 250 ,,	5*s.* ,,	10*s.* ,,
,, 250 tons and upwards	7*s.* 6*d.* ,,	15*s.* ,,
Aberdovey Buoys. On all Vessels crossing the Bar at the entrance of the River Dovey, in or out	1*d.* per ton	1*d.* per ton
Conway Buoys. On all Vessels entering or departing from the Port of Conway	¾*d.* ,,	¾*d.* ,,
Air. 1 *Light House, and* Dee Buoys. On all Vessels passing over Chester Bar, or between the southwest part of Hoyle Sands, and the Main-land on the coast of Wales, in or out	4*d.* ,,	8*d.* ,,
St. Bees. 1 *Light House.* On all Vessels passing to or from the Ports of Whitehaven, Parton, or Workington, per annum	2*d.* ,,	2*d.* ,,

EAST COAST.

These Duties, except for the Spurn Floating, Heligoland, Winterton and Orford, and Harwich Lights, are payable *once only for the whole voyage out and home*, but a single passage, whether coastwise or over sea, subjects a vessel to the full duties. Those for the Winterton and Orford and Harwich are payable each time of passing, as are also those for the Spurn Floating and Heligoland, in their respective districts.

ENGLISH, BRISTOL, AND ST. GEORGE'S CHANNELS.

These Duties are payable each time of passing, except that for the Bardsey Light, which is payable once only for the whole voyage out and home.

English Channels, *continued, viz.:—* *s. d.*

The duties may be recovered by distress, according to clause 54, Act 6 and 7 Will. IV., cap. 79, in any Port of the United Kingdom, as well as in that where they first became payable.

British and Foreign privileged Vessels navigated wholly in ballast, and without any passengers, are exempt.

Foreign unprivileged Vessels, navigated wholly in ballast, and without any passenger, are exempt from the duties of the Winterton and Orford, Harwich and Forelands Lights.

The charge is for the course usually taken from or to the respective Ports, and is payable for such voyage, whether the vessel takes that course or not, and vessels are not chargeable with the duty for any light which such vessels may pass or receive benefit by, when driven out of their course by stress of weather; and vessels driven by stress of weather to seek shelter in any port, are also exempt, excepting such as shall break bulk or take in cargo at such port; excepting also such as shall remain in port longer than the state of the weather or the reparation of damage may render unavoidable. Vessels from foreign port to foreign port, without touching at any port or roadstead in the United Kingdom are exempt.—*From the Tables published by permission of the Honourable Corporation of Trinity House.* London: Smith and Ebbs, Tower-hill.

LONDON DOCKS.

TONNAGE RATES ON SHIPPING.

First Class.

	s.	d.
Vessels from any Port in the United Kingdom, Isle of Man, Jersey, Guernsey, Alderney, Sark, or other European ports outside the Baltic, between the North Cape and Ushant, (Hambro', Bremen and Embden excepted,) *see Second Class*, with liberty to re-load for any port, register ton . .	0	6
Rent after four weeks, from the date of entering the Dock, if discharged by the crew of the vessel; from the date of final discharge, if discharged by the Dock Company, register ton, per week	0	1
or		
If with part of a Cargo, for every ton of goods delivered .	0	6
Rent after one week from date of entrance, register ton, per week	0	1
Vessels loading for any of those ports, not having discharged their cargoes in the Docks, per register ton . .	0	6
Rent after four weeks from date of entrance, register ton, per week	0	1

Second Class.

Vessels from Hambro', Bremen and Embden, with liberty to re-load for any port, per register ton . . .	0	6
Rent after six weeks from date of entrance, register ton, per week	0	1
Vessels loading for any of those ports, not having discharged their cargoes in the Dock, per register ton . .	0	6
Rent after four weeks from date of entrance, register ton, per week	0	1

Third Class.

Vessels from any port in the Mediterranean, with liberty to re-load for any port, per register ton	0	9
Rent after six weeks from date of entrance, register ton, per week	0	1

Tonnage Rates, *continued, viz.:*—	s.	d.
Fourth Class.		
Vessels from all other ports or places whatsoever, (with the exceptions enumerated in pages 5 and 6) with liberty to re-load for any port, register ton	0	9
Rent after four weeks from date of entrance if the cargo be discharged by the crew; from date of final discharge if the cargo be discharged by the Dock Company, register ton, per week	0	1
Vessels loading for any ports or places in the third or fourth classes, not having discharged their cargoes in the Docks, per register ton	0	9
Rent after four weeks from the date of entrance, register ton, per week	0	1

RATES FOR DISCHARGING CARGOES, WHEN LANDED BY THE COMPANY*.

Cargoes, consisting either in the whole or in part of hogsheads or tierces of Sugar from the West Indies, (including ship cooperage) register ton	1	9
Cargoes, consisting of Sugar in chests of 5 cwt. and upwards (including ship cooperage) register ton	1	3
Cargoes, consisting of Sugar in bags, mats, or chests under 5 cwt. or other Goods (not being Oil direct from the Fisheries, Tallow, Hemp, Ashes, Corn, Wood Goods, Pitch, Tar, Hay or Straw,) contained in casks bales, serons, chests, cases, bags, baskets, mats, bundles, or similar packages; also spelter or metal in pigs, bars, rods, plates, &c., register ton .	0	9
Cargoes, consisting of Mahogany or other large Wood in logs, register ton	1	9
Blue Gum Wood, or large Timber, *additional* for every load delivered	0	6
Cargoes, consisting of Hemp only, or merchandise in bulk, register ton	1	0
Tallow only, register ton	0	6
Mixed Cargoes, of Hemp, Tallow, and Ashes — ton of Hemp	1	3
— ton of Tallow	0	6
— ton of Ashes	0	6
Mixed Cargoes, the part which is in bulk, ton . . .	1	0

No charge made for excess beyond the register tonnage.

EXCEPTIONS.

Vessels from any port in the United Kingdom, which land one-third (or more) of their Cargoes, will be admitted into the Dock *free of dues*, with liberty to remain twenty-four hours after the final discharge.		
Rent after the expiration of that period, register ton, per week.	0	1
Should the vessel load outwards, the usual tonnage rates, according to the port of destination, are charged.		

* Vessels which discharge the whole, or the greater part of their cargoes into lighters, will be subject to such rates as shall be agreed upon between the Ship-owners and the Company.

Tonnage Rates, *continued, viz.:*—	*s.*	*d.*
Vessels from Spain or Portugal, with cargoes of wool and cork, register ton	0	6
Rent after three weeks from date of entrance, register ton, per week	0	1
Vessels to or from the Southern Whale Fisheries, register ton	1	0
Oil delivered into craft, tun	0	6
Rent after six weeks from date of entrance, register ton, per week	0	1
Vessels landing part of their cargoes,		
First or Second Class, ton of goods landed	0	6
Third or Fourth Class, ditto	0	9
Rent after one week from date of entrance, register ton, per week	0	1
Vessels loading part of their cargoes,		
First or Second Class, ton of goods taken on board	0	6
Third or Fourth Class, ditto	0	9
Rent after one week from date of entrance, register ton, per week	0	1
Light Vessels to lie up,		
On entering, every register ton of the vessel	0	6
Rent after four weeks from date of entrance, register ton, per week	0	1
Vessels which enter the Dock to lie up, and afterwards load out, pay dues according to their port of destination.		
Vessels wholly corn laden are exempt from tonnage rates, but are charged for Docking and Undocking as under:—		
If 100 register tons and upwards	21	0
Under 100 tons	10	6
With liberty to remain in the Dock twenty-hours after the final discharge of the cargo.		
Rent after the expiration of that period, register ton, per week	0	1
Should the vessel load outwards, the usual tonnage rates, according to the port of destination, are charged.		
Vessels two-thirds laden with Corn are charged tonnage rate on the proportion the remainder of the Cargo bears to the register tonnage.		
Vessels Coal Laden—		
If the Coals are to be landed,		
For Docking and Undocking	21	0
For every ton of Coals landed	0	6
If the Coals are to be trans-shipped, register ton of the vessel	0	6
With liberty to remain in the Dock twenty-hours after the final discharge of the cargo.		
Rent after the expiration of that period, register ton, per week	0	1
Vessels leaving the Dock for repairs are not charged rent for the period they are absent; nor is any charge made for ballast, chalk, slate, or flints, received from or delivered into craft.		

Note—Vessels are not permitted to leave the Docks until the tonnage dues and other expenses have been paid; for which purpose the Register must be produced at the Superintendent's Office, if British; or a certificate of admeasurement, by the proper Officer of the Customs, if foreign; when a Pass will be granted, which must be lodged with the Dock-Master, on the vessel leaving the dock.

ST. KATHARINE DOCKS.

Table of Tonnage Rates chargeable on Vessels entering the St. Katharine Docks, and also of the Rates for discharging Cargoes landed by the Company, subject to such revision, from time to time, as shall be found expedient.

VESSELS INWARDS.

On vessels laden, arriving from	Per Ton Register.	Privilege.
		Vessels whose Cargoes are Discharged by the Dock Company.
First Class.—Any port of the United Kingdom, Isle of Man, Jersey, Guernsey, Alderney, Sark, or other European ports outside the Baltic, between the North Cape and Ushant . . .	s. d. 0 6	Use of the Docks to Vessels arriving from Hambro', Bremen, or Embden, or from any port in the Mediterranean for Six Weeks—*from the date of entrance*—if arriving from any other port Four Weeks, from the date of final discharge, with liberty to load outwards, for any port or place, and to quit the Docks for repairs, and re-enter,—the period of absence from Dock for such purposes not to affect the privilege.
Second Class. — Any other port . . .	0 9	Vessels whose Cargoes are Discharged by their Crews. The like privilege,—but to commence from the Date of Entrance.

	Per Ton Regist. £. s. d.
Rent, in each case after the expiration of the Privilege, per Week.	0 0 1

For partial remissions and exemptions on Vessels partly laden, on arriving from Spain or Portugal, Wool or Cork laden, or Vessels with Corn, and Coasters, see annexed Table.

Rates for discharging cargoes by the company.

Cargoes, consisting in the whole or in part of Sugar in Hogsheads or Tierces, including ship-cooperage	0 1 9
Cargoes, consisting of Sugar in Chests of Five cwt. and upwards, including ship-cooperage	0 1 3
Cargoes, consisting of Sugar, in bags, mats, or chests, under five cwt., or other goods, (*not being Hemp, Tallow, Ashes, Wood Goods, Corn, Pitch, Tar, Hay, or Straw,*) contained in casks, bales, serons, chests, cases, bags, baskets, or similar packages; also, Spelter, or Metal in pigs, bars, rods, plates, &c. . .	0 0 9
Cargoes, consisting of Hemp only, or merchandise in Bulk .	0 1 0
,, ,, Tallow only . .	0 0 6

		s. d.	
Mixed Cargoes of	Merchandise in bulk . . .	1 0	Per Ton of Goods, Charge in no case to exceed the Register Tonnage of the Vessel.
	Hemp	1 3	
	Tallow	0 6	
	Ashes	0 6	
Blue Gum Wood or Large Timber, additional for every load delivered		0 6	

No charge upon excess landed beyond a Ship's Register Tonnage.

VESSELS OUTWARDS.

Entering the Docks without Cargoes.

	Per Ton Register.	Privilege.
Loading for any Port enumerated in the Import Table in first Class .	0 6	Use of Dock to load Four Weeks from date of entrance . . . . .
Do. do. second do.	0 9	
Vessels loading in part on quantity taken on board according to their port of destination as above classified	as above.	Use of Dock to load, One Week from entrance .

Rent after expiration of the privilege One Penny per Ton Register per Week.

TABLE of Special Regulations, Remissions and Exemptions, and Miscellaneous Charges applicable to Vessels Inwards, not being fully laden, or laden with the articles enumerated, or Entering the Docks light, &c.

No Tonnage Rate will be charged on Vessels wholly Corn-laden whose cargoes shall be landed in the Docks, but a charge will, in such case, be made for Docking and Undocking, as under:—

Vessels of 100 Tons and upwards . .	£1 1 0
Vessels under 100 Tons . . .	0 10 6

with liberty to remain in dock without further charge for twenty-four hours after final landing. Rent, after expiration of that period, one penny per Ton Register per week. Should the vessel load outwards, the usual tonnage-rates, according to the port of destination, will be charged, instead of the rate for docking and undocking. The Dock Company reserve the power of refusing the admission of ships laden entirely with corn.

No tonnage-rate will be charged on vessels from any port in the United Kingdom landing goods in the dock to the amount of one-third of their register tonnage, but rent in such case will be charged at the usual rate on remaining twenty-four hours in dock after such landing takes place. Should the vessel load outwards, the usual tonnage-rates according to the port of destination will be charged.

Other vessels, not being fully laden at the time of entering the docks, will be charged tonnage-rate only, on the proportion of cargo brought in; the amount of rate to be determined by the port from whence the vessel has arrived; and if discharged by the Company, rates for unloading in addition, according to the description of the cargo, and quantity so discharged. Rent, after one week, one penny per ton register per week.

Vessels laden with Cork or Wool from Spain or Portugal will be charged only sixpence per ton register. Rent, after three weeks from date of entrance, one penny per ton register per week.

Light vessels entering the dock to lie up will be charged for any period not exceeding Four weeks per ton register . .	0 0 6
Rent per week, after the expiration of the Four weeks, on the Register-Tonnage, per ton	0 0 1

Vessels two-thirds laden with Corn will be charged tonnage-rate only, on the proportion which the other part of the cargo bears to the register tonnage.

Vessels laden with wood goods, pitch, tar, hay, straw, or discharging the whole or greater part of their cargoes into lighters, will be subject to such terms as shall be agreed upon between the ship-owners and the Dock Company.

MISCELLANEOUS CHARGES.

For labourers hired of the Company, to work on board, and who shall be under the directions and responsibility of captains or owners of vessels, both or either, (which rule applies to all overboard deliveries,) a charge will be made for each man per day, of	0 3 6
Thames water supplied to vessels by the Company, per ton .	0 1 0

For an abstract of a ship's cargo inwards and weights thereof, for the purpose of making up freight accounts, the following charge will be made:—

	£	s.	d.	
If the Goods have 10 marks, or under .	0	2	0	
11 marks to 20 marks .	0	3	6	
21 marks and upwards .	0	0	2	each mark or parcel.

WEST INDIA DOCK COMPANY.

*** The East India Warehouses in Fenchurch Street have become the property of this Company, with the privilege of Bonding East India and China produce: tea, indigo, silk, piece goods, and such drugs, spices, and other articles as are specially required for inspection in London, after landing in the docks, will be sent up to these warehouses whenever required by the Proprietors.

Import Vessels when Discharged by the Company,

Including docking, mooring, and removing within the Docks until discharged, Ships' Cooperage or Mending, and the use of the Docks, if from Hambro', Bremen or Embden, or the Mediterranean, for six weeks from the date of Entrance; if from any other Port or Place, for four weeks from the final discharge:—viz.

	Per Ton Register. £	s.	d.
Ships laden entirely or in part with hogsheads and tierces of sugar or melasses	0	2	6
——— with chests of sugar above 5 cwt.	0	2	0
——— entirely, with chests under 5 cwt. or bags of sugar, coffee, spirits, wine, iron, copper, brass, lead, spelter, or other metal, in pigs, bars, rods, plates, or similar pieces, rice, or other goods, (except oil, tallow or ashes,) packed in bales, bags, serons, casks, cases, chests, or similar packages, or wood in planks or billets, such as dye-wood, staves, &c.	0	1	6
——— laden entirely, or in part, with mahogany, timber, or other wood in logs	0	2	6
——— entirely with hemp, or entirely or in part with goods in bulk	0	1	9
——— laden entirely, or in part with tobacco or oil, not including ship-cooperage	0	1	6
——— entirely with tallow, not including ship-cooperage	0	1	3

Ships laden entirely with mixed Cargoes of Hemp and Tallow, or Ashes, not including ship-cooperage,—

	s.	d.	
For every Ton of Hemp	2	0	the number of Tons charged not to exceed the Register-Tonnage.
For every Ton of Tallow or Ashes	1	3	

Ships Wood Laden,
from Europe or the North American Colonies,
when discharged by the Company,

Including docking, mooring, and removing within the Docks, until discharged; *unloading the Cargoes, and the use of the Docks for any period not exceeding* Four Weeks *from the date of the Final Discharge.*

	Per Ton Register. s.	d.
Laden entirely with Deals	1	6
partly or entirely with Timber	1	6

and for every load of Hard Wood and Masts 6*d.*, and for every load of Pine or Fir Timber 3*d.*, in addition.

Ships Discharged in either of the Docks or Basins by their own Crews.

The expense of Docking, Mooring, Unmooring and Removing not included.

	Per Ton Register. s.	d.
For the use of the Docks for any period not exceeding, if from the Mediterranean, 6 weeks, from other Ports or Places, 4 weeks from the date of Entrance	0	9
Vessels from any Port in the United Kingdom, or European Port, outside the Baltic, between the North Cape and Ushant, with Cargoes for trans-shipment, for delivery on board Ships, or for landing in either Dock, not remaining beyond, if from Hambro', Bremen or Embden, 6 weeks, if from any other Port or Place, 4 weeks from the date of entrance	0	6

Dock Rates, *continued, viz.* :—

	The Ton Register. s.	d.
Delivering part of a Cargo and not remaining beyond one week, 6d. per ton delivered.		
Sloops and Craft Coastwise, with Bricks for delivery on Board Ships and Vessels with broken Granite or Paving Stones, not remaining beyond *One Week*	0	3
Vessels entirely Corn Laden, *in lieu of Tonnage-Rate*, of 100 Tons and upwards, each	21	0
Under 100 Tons, each	10	6

Rent to commence after *One clear day* from final discharge.

Vessels two-thirds laden with Corn will be charged the usual Tonnage-Rates in proportion to the other part of their Cargoes.

Vessels Entering to Load from the Import Warehouses only.

	The Ton on the gross weight shipped.	
For the use of the Dock for one week . . .	0	6

Light Vessels.

The expense of docking, mooring, unmooring, and removing not included.

	Per Ton Register.	
Not having discharged in either of the Docks, for any period not exceeding *Four Weeks* from the date of entering .	0	6

Dock Rent.

For remaining over the periods specified, per week . .	0	1

Vessels *which re-enter* after having been out for repair will be allowed their privilege without reckoning the time they remained out.

WOOD.

The following charges are made on Import Ships Wood Laden:

When Discharged by the Company.

Vessels from Europe or the North American Colonies.

	The Ton Register. s.	d.
Laden entirely with Deals, Planks, Staves, or Wood in Billets	1	6
Laden entirely or partly with Hard Wood or Pine Timber . and additional on Hard Wood or Masts, per load 0*s.* 6*d.* on Pine or Fir Timber, per load . . 0*s.* 3*d.*	1	6

From any other Place.

Laden entirely or in part with Timber or Wood in logs .	2	6

The foregoing Rates include docking, mooring, and removing within the Docks, *until discharged;* unloading the Cargoes, and the use of the Docks for any period not exceeding *Four Weeks* from the date of the final discharge.

When Discharged by their own Crews.

For the use of the Docks for any period not exceeding 4 weeks from the date of Entrance	0	9
Vessels from any Port in the United Kingdom or European Port outside the Baltic, between the North Cape and Ushant, not exceeding 4 weeks from date of entrance . . .	0	6

The foregoing Rates do not include the Expense of Docking, Mooring, Unmooring, and Removing.

Vessels partly laden, or when the whole of the cargo is not intended to be delivered in the Docks, will be charged the above Rates on the Tonnage delivered therein.

Dock Rent for remaining over the periods above specified *the Ton Register the Week*	0	1

TONNAGE RATES, &c. ON SHIPPING.

	s.	d.
Vessels Inwards.		
For discharging Cargoes, and for the Use of the Dock for Twenty-eight Days from the date of final discharge, with liberty to load for any Port, *the Register Ton* .	1	6
N.B.—Ship Cooperage, when incurred, will be charged; and Vessels discharging the whole, or greater part of their Cargoes into Lighters, will be subject to such terms as shall be agreed upon between the Ship Owners and the Dock Company.		
Rent, after the expiration of Twenty-eight Days from the time of final discharge, *the Register Ton per Week* . .	0	1
Vessels of 600 Tons and upwards (having landed the greater part of their Import Cargoes in the East India Dock), when lying up, *the Register Ton per Week* . . .	0	0½
Vessels Outwards,		
Entering to Load, that have not discharged their Import Cargoes in the Docks, for any period not exceeding Twenty-eight Days from the date of entrance, *the Register Ton* . .	0	6
Rent, after the expiration of Twenty-eight Days, *the Register Ton per Week*	0	1
Vessels Lying up.		
Light Vessels (other than Steam Vessels) entering the Dock to lie up for any period not exceeding Twenty-eight Days, *the Register Ton*	0	6
Rent after the expiration of Twenty-eight Days, *the Register Ton per Week*	0	1
Steam Vessels.		
Rent, from date of entrance, *per Register Ton per Week* .	0	1
The Charge for getting out and landing, lifting, or shipping Boilers and heavy Machinery (including the use of Gear) is *the Ton*	5	0
Use of Wharf for ditto, *the Ton per Week* . . .	0	6
Coasters and Craft.		
Other than Lighters, with Cargo for Outward-bound Ships, with liberty to remain for one Week, *the Register Ton* .	0	6
Other than Lighters, loaded from the Import Warehouses, with the like privilege, on the gross Weight they take on board, *the Ton*	0	6
In either case, *Rent*, after the expiration of One Week, *the Register Ton*	0	1
WATER.		
Supplied from the Reservoir, *the Tun* . . .	1	0
Filtered Water *ditto* . . .	2	0

PILOTS.

Office of the General Shipowners' Society, 72, Cornhill,
April 1, 1837.

Sir,—The Committee of the General Shipowners' Society having ascertained that Dover boatmen are in the practice of falsely representing to masters of vessels coming from the westward that there are no Cinque-port pilots on shore at Dover, the Committee request the favour that a notice may be exhibited at Lloyds, requiring all masters of vessels to display according to law the usual signal for a pilot on arrival off Dungeness, and to keep it flying until a Cinque-port pilot comes on board, and on no account to permit it to be hauled down by reason of any representation that may be made by boatmen.

I am, Sir, &c.

Mr. W. Dobson. William Oviate, Secretary.

Table of the Rates of Pilotage to be demanded and received by Pilots licensed by the Corporation of Trinity House of Deptford Strond, for Piloting Vessels.

FROM	TO	7 Feet, and under.			8 Feet.			9 Feet.			10 Feet.			11 Feet.			12 Feet.			13 Feet.			14 Feet.			15 Feet.			16 Feet.			17 Feet.			18 Feet.			19 Feet.			20 Feet.			21 Feet.			22 Feet.			23 Feet, and upwards		
		£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.
The Sea, Orfordness, the Downs, Hoseley Bay, and *vice versa*	The Nore or Warps	3	13	6	4	2	9	4	12	0	5	1	3	5	5	0	6	13	6	7	7	3	7	16	6	8	14	9	9	8	6	10	17	0	11	10	0	12	17	6	14	5	3	16	11	3	18	8	0
	Gravesend, Chatham, Standgate Creek, or Blackstakes	4	12	0	5	7	9	6	3	3	6	18	0	7	11	9	8	5	6	8	19	6	9	13	3	10	7	0	11	0	9	11	14	6	14	1	6	16	13	0	19	6	6	21	5	6	23	3	9	25	2	3
	Long Reach	4	16	6	5	12	3	6	8	0	7	2	6	7	18	3	8	14	9	9	8	6	10	0	0	10	16	3	11	10	0	13	3	6	15	9	0	18	11	0	21	5	0	23	0	0	24	16	9	26	13	6
	Woolwich or Blackwall	5	5	9	6	1	6	6	17	0	7	11	9	8	10	3	9	4	0	10	2	6	11	0	9	11	14	6	12	8	6	14	3	6	16	5	9	19	11	0	22	1	6	24	16	9	27	12	0	..	..	..
	Moorings or London Docks	5	16	0	6	9	9	7	3	6	7	17	3	8	19	6	9	13	3	10	11	6	11	10	0	12	8	6	13	2	3	14	14	6	16	7	0	20	10	3	23	4	6	..	..	..	..	..	..	..	..	..
The Nore or Warps, and *vice versa*	Gravesend, Standgate Creek, or Blackstakes	1	18	9	2	3	3	2	7	0	2	10	6	2	19	9	3	6	3	3	11	9	3	15	6	4	2	9	4	10	3	5	1	3	5	16	0	6	8	9	7	14	6	8	14	0	9	13	3	19	12	6
	Long Reach or Chatham	2	6	0	2	10	6	2	15	3	2	19	9	3	9	0	3	18	3	4	2	9	4	7	0	4	13	9	5	5	0	5	16	0	6	15	3	8	5	0	9	13	3	10	12	6	11	11	9	12	15	3
	Woolwich or Blackwall	2	15	3	3	1	9	3	8	0	3	13	6	4	2	9	4	10	3	4	19	0	5	8	6	5	16	0	6	4	3	7	2	6	8	3	9	9	4	0	11	11	9	12	11	3	13	16	0	..	..	..
	Moorings or London Docks	3	4	6	3	10	9	3	17	3	4	2	9	4	16	6	5	5	9	5	15	0	6	4	3	6	13	6	7	2	6	8	1	0	9	4	0	11	0	9	12	17	6	13	16	0	..	..	..	..	..	..
Gravesend Reach, and *vice versa*	Long Reach	0	9	3	0	14	9	1	0	3	1	5	3	1	10	0	1	14	6	1	19	0	2	3	9	2	8	3	2	13	0	2	17	6	3	2	0	3	6	9	3	11	3	4	12	0	5	10	6	..	..	..
	Woolwich or Blackwall	1	3	0	1	7	6	1	12	3	1	16	9	2	4	3	2	13	6	3	2	6	3	11	9	3	18	3	4	5	6	4	15	9	5	1	3	6	4	5	7	11	9	8	19	6	9	13	3	..	..	..
	Moorings or London Docks	1	7	6	1	14	0	2	0	6	2	6	0	2	15	3	3	4	6	3	13	6	4	2	9	4	12	0	5	1	3	5	10	6	5	19	6	6	8	9	6	18	0	7	7	3	8	14	9	..	..	..
	Sheerness, Standgate Creek, or Blackstakes	2	15	3	2	19	0	3	1	9	3	4	6	3	13	6	4	2	9	4	12	0	5	1	3	5	10	6	5	19	6	6	8	9	6	18	0	7	7	3	7	16	5	..	..	..	..	..	..	..	..	..
	Chatham	3	4	6	3	8	0	3	10	9	3	13	6	4	2	9	4	12	0	5	1	3	5	10	6	5	19	6	6	8	9	6	18	0	7	7	3	7	16	5	8	5	6	..	..	..	..	..	..	..	..	..
Long Reach, and *vice versa*	Woolwich or Blackwall	0	18	6	1	2	0	1	4	9	1	7	6	1	16	9	2	6	0	2	15	3	3	4	6	3	13	6	4	2	9	4	12	0	5	3	6	5	16	0	6	8	9	8	5	6	9	4	0	..	..	..
	Moorings or London Docks	1	7	6	1	11	3	1	14	0	1	16	9	2	6	0	2	15	3	3	4	6	3	13	6	4	2	9	4	12	0	5	3	6	5	16	0	6	8	9	7	7	3	9	4	0	..	..	..	..	..	..
	Sheerness, Standgate Creek, or Blackstakes	3	4	6	3	8	0	3	10	9	3	13	6	4	2	9	4	12	0	5	1	3	5	10	6	5	19	6	6	8	9	6	18	0	7	7	3	7	17	6	8	5	6	8	14	9	..	..	..	..	..	..
	Chatham	3	13	6	3	17	3	4	0	0	4	2	9	4	12	0	5	1	3	5	10	6	5	19	6	6	8	9	6	18	0	7	7	3	7	16	6	8	5	6	8	14	9	9	4	0	..	..	..	..	..	..
Woolwich, or Blackwall, and *vice versa*	Moorings or London Docks	0	18	6	1	2	0	1	4	9	1	7	6	1	10	0	1	12	3	1	16	9	2	1	6	2	6	0	2	10	6	2	15	3	2	19	9	3	4	6	3	9	0	..	..	..	..	..	..	..	..	..
	Sheerness, Standgate Creek, or Blackstakes	3	13	6	3	17	3	4	0	0	4	2	9	4	12	0	5	1	3	5	10	6	5	19	6	6	8	9	6	18	0	7	7	3	7	16	6	8	5	6	8	14	9	..	..	..	..	..	..	..	..	..
	Chatham	4	2	9	4	6	6	4	9	3	4	12	0	5	1	3	5	10	6	5	19	6	6	8	9	6	18	0	7	7	3	7	16	6	8	5	6	8	14	9	9	4	0	..	..	..	..	..	..	..	..	..

Ships not having British registers are to pay one-fourth more than ships having British registers, except when such first-mentioned ships shall be chiefly laden with corn, or other provisions, or shall, by any order of His Majesty's most honourable privy council, be privileged to enter the ports of this kingdom, upon paying the same duties of tonnage as are paid by British ships, in which case such ships and vessels not having British registers shall pay the like rates of pilotage only as are payable by ships having British registers.—For half a foot exceeding the above draughts of water, the medium price between the two limits.—For intermediate distance, a proportionate rate.—For removing a ship or vessel from moorings into a dry or wet dock, for a ship under 300 tons, 15*s.*; 300 to 600 tons, 1*l.* 1*s.*; 600 to 1000 tons, 1*l.* 11*s.* 6*d.*; above 1000 tons, 2*l.* 2*s.*—In the river Thames, above Gravesend, for a boat of a class carrying an anchor of above 4 cwt. with a corresponding tow-line, 2*l.* 2*s.*; ditto, ditto, above 2 cwt. 1*l.* 1*s.*; ditto, ditto, under 2 cwt. 15*s.*—per trip for the whole distance from Gravesend to London; and in proportion for any part of that distance.—And for each man's service in those boats, 8*s.* per tide. [6 Geo. IV., c. 125.]

A Table of the Rates of Pilotage to be demanded and received by Pilots licensed by the Lord Warden of the Cinque Ports and Constable of Dover Castle, or his Lieutenant for the time being, for Piloting Ships and Vessels within the Limits in the said Table mentioned.

FROM	TO	Under 7 Feet	From 7 Feet to 10 Feet.	11 Feet.	12 Feet.	13 Feet.	14 Feet.	15 Feet.	16 Feet.	17 Feet.	18 Feet.	19 Feet.	20 Feet.	21 Feet.	22 Feet.	23 Feet and upwards.
		£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
The Downs...	Nore, Sheerness, Standgate Creek, Gravesend	5 5 0	7 17 8	6 13 3	9 9 0	10 4 9	11 0 6	11 16 3	12 12 0	13 7 9	16 1 3	19 0 0	22 1 0	24 5 0	26 9 2	28 13 3
	Long Reach.....	5 16 0	8 8 6	9 9 0	10 4 9	11 3 0	11 18 10	12 18 3	13 14 0	15 0 9	17 14 4	21 4 2	24 5 1	26 9 2	28 13 3	30 17 4
	Blackwall or London..	6 12 3	8 19 6	10 4 9	11 0 6	12 1 6	12 17 3	14 0 4	14 16 0	16 13 9	19 7 5	23 8 3	26 9 2	28 13 3	.. ..	.. ..
Standgate Creek	Gravesend.....	3 6 2	3 17 0	4 8 2	4 19 0	5 10 3	6 1 3	6 12 3	7 3 3	7 14 4	8 5 4	8 16 4	9 7 4	.. ..	.. ..	.. ..

From the several rates mentioned in this there shall be deducted 5 per cent. when the number of Cinque-Port Pilots shall be reduced to 120.

Ships not having British registers are to pay one-fourth more than ships having British registers, except when such first-mentioned ships shall be chiefly laden with corn or other provisions, or shall, by any order of His Majesty's most honourable Privy Council, be privileged to enter the ports of this kingdom, upon paying the same duties of tonnage as are paid by British ships, in which case such ships and vessels, not having British registers, shall pay the like rates of pilotage only as are payable by ships having British registers.

For half a foot, exceeding the above draughts of water, the medium price between the two limits.—For intermediate distances, a proportionate rate.

A Table of Rates for putting a Pilot on board, and for Pilotage of Ships and Vessels to the Anchorage in the Downs*.

	60 Tons, & under 150	150 Tons, & under 250.	250 Tons, & under 400.	400 Tons, & under 600.	600 Tons, & upwards.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
From off Dungeness to off Folkestone, the church bearing N.N.W. by compass...	2 0 0	3 0 0	3 10 0	4 0 0	5 5 0
From off Folkestone to the South Foreland, the lights in one.....	1 10 0	2 0 0	2 10 0	3 0 0	4 4 0
From off the South Foreland to the Downs.....	1 5 0	1 5 0	1 10 0	2 0 0	3 3 0

* When the Pilot is put on board by a boat from the shore, one-seventh to the pilot, and the remaining six-sevenths to the boat and crew.—(6 Geo. IV., c. 125.)

Table of Rates for putting a Pilot on board &c., in the River Thames above Gravesend.

	£	s.	d.	
For a boat of a class carrying an anchor of above 4 cwt. with a corresponding tow-line	2	2	0	For trip for the whole distance from Gravesend to London; and in proportion for any part of that distance.
Ditto, ditto, 2 cwt....	1	1	0	
Ditto, ditto, under 2 cwt	0	15	0	

And for each man's service in these boats, 8s. per tide.

COURT OF COMMON PLEAS, GUILDHALL, Oct. 16th, 1837.—(*Sittings in London, before Lord Chief Justice* TINDAL, *and Special Juries.*)

MOUSLEY *v.* HUTCHINSON.

This was an action to recover, in damages, the value of a brig, called the *Perseverance*, which was lost in the river Elbe, on the night of the 29th of November last, owing, as it was alleged, to her having been run against and seriously damaged by a steam-vessel called the *Lee*, of Hull.

Mr. Serjeant Wilde, Mr. Maule, and Mr. Richards appeared for the plaintiff; and Mr. Serjeant Talfourd, Mr. F. Kelly, and Mr. Murphy conducted the defence.

From the evidence of the plaintiff's witnesses it appeared, that on the 29th of last November the brig, which was laden with coals, was proceeding up the river Elbe, on her way to Hamburgh, when she backed her sails, and lay to opposite to a place called the Bush, on the Danish side of the river, for the purpose of taking a pilot on board. The *Lee* steamer, which was also on her way to Hamburgh, came up just as the pilot-boat was within three ships' length of the brig, and the captain, in his anxiety to be supplied with a pilot before the brig, ran the steamer right against the latter, in trying to reach the pilot-boat first. In consequence of the collision, the starboard quarter of the brig was very much injured, and her stern nearly carried away. A hole was also made in her side, and to keep her from sinking she was obliged to be put about immediately, so that the hole should be on the weather side. She also hung out a signal of distress, but the steamer, instead of assisting her, continued her course up the river as soon as she was supplied with a pilot. The brig subsequently proceeded in her disabled state as far as Friburg Roads, where she lay to for assistance for some time, with her signal of distress still flying. Towards evening, however, a violent storm came on, which drove her further up the coast, and she finally went down with eight of the crew, including the pilot. The captain and two of the crew were saved by clinging to the rigging all night, a boat having put off to their rescue in the morning. It was distinctly sworn by the witnesses that the collision might have been avoided had due caution been used by the persons on board the steamer, and that no blame was attributable to the master and crew of the brig. She was lying to at the time, with her sails aback in the usual way, and the river where the accident occurred was two miles in breadth, so that there was ample room for the steamer to have passed her, either to the north or south. It was admitted that after the collision took place, the steamer returned and hailed the brig, asking if she made water; and, having been answered in the affirmative, the captain of the steamer said that his vessel was making water too, but it was positively asserted that no offer of assistance was made.

For the defence it was contended, first, that no blame was attached to the steamer, and that the collision was entirely owing to the carelessness of the master of the brig; and, secondly, that even if the steamer was to blame for the final loss of the vessel, the pilot, and not the master of the steamer, was responsible, the whole control of the vessel being vested in the former, according to the laws and regulations of the authorities of Hamburgh, in whom the appointment of pilots for the navigation of the river Elbe was placed. It was also contended that in consequence of the unseamanlike manner in which the brig was lying to when waiting for a pilot, she mainly contributed to the accident herself, and that, in fact, she run sternways in upon the steamer, and caused considerable damage to her. It was further urged that an offer was made by the master of the steamer to tow the brig up to Hamburgh, but that the proposal was declined, and it was strongly insisted that the vessel might have been saved and the loss of life avoided, had she been taken at once to the nearest port to repair the damage she sustained, or had she been run on the soft muddy shore on the south side of the river.

Mr. Serjeant Wilde replied upon the evidence.

Lord Chief Justice TINDAL summed up the facts of the case, and explained the law bearing upon them.

The jury found a verdict for the plaintiff; the amount of damages to be settled elsewhere by consent of the parties.

PORT OF LIVERPOOL.—Dock-office, Liverpool, Oct. 5, 1837.

Notice to Mariners.—The trustees of the Liverpool Docks and Harbour do hereby give notice, that, for the better guidance of the mariner into and out of this port, the following alterations will be made in the Formby, Leasowe, and Bidstone Lights, and exhibited on and after the evening of Saturday, the 11th of November next.

Formby Light.—This light will be distinguished as a fixed red light; and, in order to give a clearer berth to the north-western and south-eastern elbows of the banks of the New Channel, which have changed their positions, it is necessary, when inward-bound from the westward, to take the bar of that Channel with the Red Shore light, open a sail's breadth to the southward of the Formby floating light, and, after crossing the bar, which the soundings will show, open them as much to the northward, and thus nearing the floating light, instead of taking up and preserving those lights in one.

This alteration in the character of the Formby shore light will also afford a distinction for identifying it when approaching from the northward.

Leasowe Light.—This light will be so masked as to give a defined light in the Rock Channel, within certain limits, and will suddenly disappear, bearing S.W. to vessels inward bound, when off West Wharf buoy, R. 3, Red, and suddenly appear when outward bound.

Bidstone Light.—This light will also be masked so as to give a defined light in the Rock Channel, within certain limits, and to vessels inward bound will suddenly disappear on the bearing of S.S.W., when abreast of East Wharf buoy, R. 4, Red, and suddenly appear, when outward bound.

These lines of masking and unmasking intersect that spot in the Crosby Channel where the course alters, so that, in running up from the Formby floating light, the mariner must haul up from S.S.E. ¼ E. to S. by E. ¼ E., on losing Bidstone and Leasowe lights, and, on running down, keep away from N. by W. ¼ W. to N.N.W. ¼ W., on their opening out.—All bearings by compass.

By order of the Committee,
H. M. Denham, Capt. R. N., Marine Surveyor.

BRISTOL DOCK RATES ON VESSELS.

For every Ship or Vessel entering into the Port of Bristol, (except Vessels passing, or going to or from the Bath River Navigation, or Kennet and Avon Canal,) the several Rates and Duties according to the Register Tonnage of such Vessels, viz.,—For every Ship or Vessel trading from

3s. per Ton.

Africa.
Honduras.
Indies, East.
„ West.
South America.
Southern Whale Fishery.
Straits of Gibraltar, Ports within the
United States of America.

2s. per Ton.

British Colonies.
Portugal.
Prussia.
Russia without the Straits.
Spain ditto.
Sweden.

1s. per Ton.

Flanders.
France without the Straits.
Germany.
Guernsey.
Holland.
Jersey.
Norway.
Poland.
Zealand.

8d. per Ton.

Ireland.
Isle of Man.
Scotland.

6d. per Ton.

Coasters Westward of Flat Holmes.

5s. per Voyage.

Coasters Eastward of Flat Holmes, having one-third of their lading of Coal, Scruff, Iron, Tin, Tin Plates, Grain, Copper, Bricks, Stone, Coal Tar, Slates, Bark, Timber or Wood, not exceeding 75 Tons.

7s. 6d. per Voyage.

Coasters exceeding 75 Tons.
Do. Eastward of Flat Holmes, not having one-third of their lading as above, under 40 Tons.

12s. 6d. per Voyage.

Coasters, 40 and under 75 Tons.

16s. per Voyage.

Coasters, 75 and under 100 Tons.

21s. per Voyage.

Coasters, 100 Tons and upwards.

Exceptions to the above:—Vessels putting in for Orders, or by Distress of Weather, and not using the Floating Harbour.

PART THE SIXTH.

UNITED KINGDOM OF GREAT BRITAIN AND IRELAND.

COUNTERVAILING DUTIES.

EXCISE DUTY and DRAWBACK on Articles, being the *Growth, Produce, or Manufacture of Great Britain or Ireland*, on Importation or Exportation from either Country into the other, pursuant to 4 Geo. IV., c. 30.

DUTY* *on Irish Articles Imported into Great Britain, and* DRAWBACK *on British Articles Exported into Ireland.*

	Excise. £	s.	d.
Bricks, not ex. 10 in. long, 3 in. thick, and 5 in. wide, 1000	0	5	10
——— ex. any of the foregoing dimensions, 1000 .	0	10	0
——— smoothed or polished on one or more sides, 1000	0	12	10
Glass. So much of any act or acts as requires a certificate of the charge or payment of duty to accompany any glass which shall be removed from Ireland into Great Britain is hereby *repealed*. 5 and 6 Will. IV., c. 77. (September 9, 1835.)			
Hops, lb.	0	0	2
Plate, Wrought, British imported into Ireland, or Irish exported into Great Britain, ounce, in British currency:			
—— Gold †	0	16	0
—— Silver †	0	0	6
Soap, Hard, lb.	0	0	1½
—— Soft, lb.	0	0	1
Spirits‡ of the strength of Hydrometer proof which shall be made or distilled in Ireland, or which shall be warehoused in Ireland, and taken out for consumption, gal. .	0	2	4
Spirits of such strength which shall be made or distilled in Ireland, and which shall be or shall have been warehoused there free of duty, and which shall be taken out of warehouse for removal into Scotland for consumption, gal.	0	3	4
The like spirits which shall be taken out of warehouse for removal to England for consumption, gal. . .	0	7	6

* On British articles imported into Ireland, and on Irish articles exported to Great Britain, there is neither duty nor drawback, except here so specified.

† T. O., Aug. 19, 1824. ‡ 4 and 5 Will. IV., c. 75. See p. 196

TABLE OF

Countervailing Duties and Drawbacks of Excise on Commodities made from, or with Spirits removed as under-mentioned. (6 and 7 Will. IV., c. 72.)

ARTICLES.	From Scotland to England.*	From Ireland to England.*	From Ireland to Scotland.*
Spirits. *The Gallon, viz.:*	£ s. d.	£ s. d.	£ s. d.
Ether	0 10 5	0 12 11	0 2 6
Sweet Spirits of Nitre Camphorated Spirits Lavender Water and other perfumes, being Spirits scented with Essential Oils, Flowers, or other Ingredients Compound Spirits of Lavender Spirits of Rosemary Spirits of Ammonia Salvolatile Friars Balsam Compound Tincture of Benzoin Tincture of Assafœtida Tincture of Castor Tincture of Kino Tincture of Guiacum Tincture of Myrrh Tincture of Ginger Spirit Varnishes	0 6 3	0 7 9	0 1 6
Other Tinctures and Medicated Spirits	0 4 2	0 5 2	0 1 0
Sweets or Made Wines	0 0 5	0 0 6	0 0 2

Specific Gravity.—No drawback under this Act shall be claimed or allowed on any ether which shall be removed from England to Scotland or Ireland, or from Scotland to Ireland, of a greater specific gravity than 750; nor shall any Sweet Spirits of Nitre be removed from Ireland to England or Scotland, or from Scotland to England, of a less specific gravity than 850: nor shall any such Spirits of Nitre be removed from England to Scotland or Ireland, or from Scotland to Ireland, on drawback, of a greater specific gravity than 850; water being taken for the purpose of such specific gravities at 1000 at the temperature of sixty degrees by Fahrenheit's thermometer: and none of the tinctures and medicated spirits not particularly denominated in the Schedule, but to be charged at the respective duties and allowed the respective drawbacks of 4*s.* 2*d.*, 5*s.* 2*d.*, and 1*s.* for each gallon thereof, shall be removed from Ireland into England or Scotland, or from Scotland into England, which shall contain more, nor shall any such tinctures and medicated spirits, when removed from England to Scotland or Ireland, or from Scotland to Ireland, on drawback, contain less than in the proportion of one gallon of proof spirit in every gallon thereof: and none other of the said commodities shall, when so removed, contain more, when removed from Ireland to England or Scotland, or from Scotland to England, or less when removed on drawback, than in the proportion of one gallon and a half of proof spirit for every gallon thereof;

* From England to Scotland, from England to Ireland, and from Scotland to Ireland, these duties are drawbacks.

all Ether, Spirits of Nitre, and all such tinctures and medicated spirits and commodities which shall be so removed contrary to the directions aforesaid, shall be forfeited, and may be seized by any officer of excise or customs; and any drawback claimed thereon respectively shall also be forfeited. (6 and 7 Will. IV., c. 72, § 7.)

Articles by Sea.—None of the said commodities shall be removed from England to Scotland, nor from Scotland to England, otherwise than by sea, on pain of the forfeiture thereof, and 200*l.* by the person removing the same. § 8.

Spirits in Casks of not less than 20 Gallons.—It shall be lawful for any distiller of spirits in England, Scotland, or Ireland to warehouse any spirits distilled in the distillery of such distiller, in casks, which shall contain not less than 20 gallons each, subject to, in all other respects the regulations, penalties, and forfeitures in force in England, Scotland, and Ireland respectively relating to the distilling, warehousing, and removal of such spirits. § 10.

INLAND EXCISE DUTIES.

	Great Britain. £	s.	d.	Ireland. £	s.	d.
Beet Root. Sugar. See Sugar.						
Bricks not ex. 10 in. long, 3 in. thick, and 5 in. wide, 1000	0	5	10			
—— ex. those dimensions, 1000	0	10	0			
—— smoothed or polished on one or more sides, 1000	0	12	10			
Glass, Flint, Fluxed Materials or Metal or other Preparations whatever, by what name soever the same may be called or known, that shall be made in Great Britain or Ireland, for the purpose of making Flint Glass, to be charged on the gross gauge of such materials in the pot, of which fluxed materials or metal or other preparations, 3,200 being taken as the specific gravity, 11 shall be the circular divisor for finding the contents in each pot in pounds weight avoirdupois, without any deduction whatsoever, 100 lb. avoirdupois (5 and 6 Will. IV., c. 77; Sept. 9, 1835.)	0	6	8	0	6	8
—— Common Bottle, cwt.	0	7	0	0	7	0
—— Crown or German Sheet, cwt.	3	13	6	3	13	6
—— Plate, in Plate or Sheets of not less size than 6 in. by 4, and not less than $\frac{1}{8}$, nor more than $\frac{5}{8}$ of an inch thick, cwt.	3	0	0	3	0	0
—— Plate, in Plate or Sheets of other dimensions, cwt.	0	7	0	0	7	0
—— Spread, Window, or Broad, cwt.	1	10	0	1	10	0
Hops, lb.	0	0	2			
Malt, bushel	0	2	7	0	2	7
Paper. By 6 and 7 Will. IV., c. 52, § 3, (13th Aug. 1836,) former Duties *repealed*, and the following substituted, viz.:						
Paper, Glazed Paper, Sheathing Paper, Button Paper, Button-board, Mill-board,						

	Great Britain. £ s. d.	Ireland. £ s. d.
Paper, *continued, viz.:*—		
Paste-board, and Scale-board, of whatever kind or description, which shall be made in the United Kingdom, without reference to the sort, kind, or quality of the materials employed in the manufacture thereof, lb.	0 0 1½	0 0 1½
—— Stained, &c. By same Act, § 1, all the duties of excise on Paper, Printed, Painted or Stained, and all duties on licenses to be taken out by any Printer, Painter or Stainer of Paper, *repealed.*		
Soap, Hard, lb.	0 0 1½	
—— Soft, lb.	0 0 1	
Spirits, made in England, gal.	0 7 6	
——— made in Scotland, gal.	0 3 4	
——————— Ireland, and warehoused there duty free, and removed into Scotland for consumption, gal.	0 3 4	
——————— Ireland, or warehoused there and taken out for consumption, gal.		0 2 4
——— brought from Scotland or Ireland into England, gal.	0 7 6	
——— brought from Scotland to an approved warehouse in Ireland for consumption there, gal.		0 2 4
Sugar manufactured in the United Kingdom from Beet Root, cwt.	1 4 0	
(1 Vict. c. 57. 15th July 1837.)		
Vinegar or Acetous Acid, gal.	0 0 2	0 0 2

See Countervailing Duties, p. 193.

STAMP DUTIES.

[*Granted by* 55 *Geo. III., c.* 184, *unless otherwise mentioned.*]

INLAND BILLS OF EXCHANGE AND PROMISSORY NOTES.

	Not exceeding Two Months. £. s. d.	Exceeding Two Months. £. s. d.
If 40*s.* and not exceeding 5*l.* 5*s.*	0 1 0 ..	0 1 6
Exceeding 5*l.* 5*s.* . . . 20 ..	0 1 6 ..	0 2 0
20 . . . . 30 ..	0 2 0 ..	0 2 6
30 . . . . 50 ..	0 2 6 ..	0 3 6
50 . . . . 100 ..	0 3 6 ..	0 4 6
100 . . . . 200 ..	0 4 6 ..	0 5 0
200 . . . . 300 ..	0 5 0 ..	0 6 0
300 . . . . 500 ..	0 6 0 ..	0 8 6
500 . . . . 1000 ..	0 8 6 ..	0 12 6
1000 . . . . 2000 ..	0 12 6 ..	0 15 0
2000 . . . . 3000 ..	0 15 0 ..	1 5 0
3000	1 5 0 ..	1 10 0

Orders on Bankers, payable to bearer on demand, within fifteen miles of the place where issued, are exempted from duty, by 9 Geo. IV., c. 49, § 15, under certain restrictions.

FOREIGN BILL OF EXCHANGE (or Bill of Exchange drawn in, but payable out of, Great Britain), if drawn singly, and not in a set . .	The same Duty as on an Inland Bill of the same amount and tenor.

FOREIGN BILLS OF EXCHANGE, drawn in sets according to the custom of Merchants, for every Bill of each set,	£.	s.	d.
where the sum made payable thereby shall not exceed 100*l.* .	0	1	6
Exceeding £100 and not exceeding £200 . . .	0	3	0
200 . . . . . 500 . . .	0	4	0
500 . . . . . 1000 . . .	0	5	0
1000 . . . . . 2000 . . .	0	7	6
2000 . . . . . 3000 . . .	0	10	0
3000	0	15	0

CONVEYANCE ON SALE OF ANY PROPERTY, EXCEPT SHIP BILLS OF SALE, WHICH NEED NOT BE STAMPED.

	£.	s.	d.
Purchase Money under £20 . . .	0	10	0
For £20 and under 50 . . .	1	0	0
50 . . . 150 . . .	1	10	0
150 . . . 300 . . .	2	0	0
300 . . . 500 . . .	3	0	0
500 . . . 750 . . .	6	0	0
750 . . . 1000 . . .	9	0	0
1000 . . . 2000 . . .	12	0	0
2000 . . . 3000 . . .	25	0	0
3000 . . . 4000 . . .	35	0	0
4000 . . . 5000 . . .	45	0	0
5000 . . . 6000 . . .	55	0	0
6000 . . . 7000 . . .	65	0	0
7000 . . . 8000 . . .	75	0	0
8000 . . . 9000 . . .	85	0	0
9000 . . . 10,000 . . .	95	0	0
10,000 . . . 12,500 . . .	110	0	0
12,500 . . . 15,000 . . .	130	0	0
15,000 . . . 20,000 . . .	170	0	0
20,000 . . . 30,000 . . .	240	0	0
30,000 . . . 40,000 . . .	350	0	0
40,000 . . . 50,000 . . .	450	0	0
50,000 . . . 60,000 . . .	550	0	0
60,000 . . . 80,000 . . .	650	0	0
80,000 . . 100,000 . . .	800	0	0
100,000 and upwards . . .	1000	0	0

Progressive duty on every 1080 words, after the first 1080 words, 20*s.*

BONDS	£.	s.	d.
For securing the payment of any sum not exceeding £50 . . .	1	0	0
£50 and not exceeding 100 . . .	1	10	0
100 . . . . . 200 . . .	2	0	0
200 . . . . . 300 . . .	3	0	0
300 . . . . . 500 . . .	4	0	0
500 . . . . . 1000 . . .	5	0	0
1000 . . . . . 2000 . . .	6	0	0
2000 . . . . . 3000 . . .	7	0	0
3000 . . . . . 4000 . . .	8	0	0
4000 . . . . . 5000 . . .	9	0	0
5000 . . . . 10,000 . . .	12	0	0
10,000 . . . . 15,000 . . .	15	0	0
15,000 . . . . 20,000 . . .	20	0	0
20,000	25	0	0

Bonds, *continued, viz.:*—	£	s.	d.
By 6 Geo. IV., c. 41, Bonds given pursuant to any act of parliament, or by the direction of the Commissioners of Customs or Excise, or any of their officers, in respect of any of the duties of Customs or Excise, for preventing frauds or evasions thereof, or for any other thing relating thereto . .	0	5	0
Lords Commissioners of the Treasury authorized to compound with East India Company for Stamp Duties on India Bonds. (5 and 6 Will. IV., c. 64. Sept. 9, 1835.)			
Bonds.—By 4 and 5 Will. IV., c. 89, § 11, all bonds given to prevent the relanding of plate in respect of which any drawback shall be allowed upon the exportation thereof shall be liable only to the same duties of stamps as any bonds given for duties of customs, or for preventing frauds or evasions thereof, are or shall be liable to under any act for the time being in force for granting duties of stamps, viz. . .	0	5	0
Bonds for duly complying with Passengers' Act, (5 and 6 Will. IV., c. 53, p. 27) to be without stamps.			

SEA INSURANCES,

In Great Britain and Ireland respectively.

(3 and 4 Will. IV., c. 23.)

For every Policy of Insurance, or other instrument, by whatever name the same shall be called, whereby an insurance shall be made upon any ship, or upon any goods or other property on board of any ship, or upon the freight of any ship, or upon any other interest in any vessel which may lawfully be insured for any voyage other than a voyage from any place in the United Kingdom of Great Britain and Ireland, or in the islands of Guernsey, Jersey, Alderney, or Sark, or the Isle of Man, to any other place in the said kingdom or islands, or Isle of Man.			
Where the premium or consideration for such insurance shall not exceed the rate of 15*s.* per centum on the sum insured—			
If the whole sum insured shall not exceed 100*l.* . .	0	1	3
If it exceed 100*l.*, then for every 100*l.*, and also for any fractional part of 100*l.*	0	1	3
And where the premium shall exceed the rate of 15*s.* per centum, and shall not exceed 30*s.* per centum on the sum insured—			
If the whole sum insured shall not exceed 100*l.* . .	0	2	6
If it exceed 100*l.*, then for every 100*l.*, and also for any fractional part of 100*l.*	0	2	6
And where the premium shall exceed the rate of 30*s.* on the sum insured—			
If the whole sum insured shall not exceed 100*l.* .	0	5	0
If it exceed 100*l.*, then for every 100*l.*, and also for any fractional part of 100*l.*	0	5	0
But if the separate interests of two or more distinct persons shall be insured by one policy or instrument, then the duty of 1*s.* 3*d.*, 2*s.* 6*d.*, or 5*s.*, as the case may require, shall be charged thereon, in respect of each fractional part of 100*l.*, as well as in respect of every full sum of 100*l.*, which shall be thereby insured upon any separate and distinct interest.			
For every Policy of Insurance as aforesaid, which may be lawfully insured for any *certain term* or *period of time*, for every 100*l.* and fractional part of 100*l.*, viz.			
—— For any term not exceeding three calendar months .	0	2	6
—— Exceeding three calendar months	0	5	0

INDENTURE OF ANY APPRENTICE, bound to serve at Sea in the Merchants' Service 0 2 0
(4 and 5 Will. IV., c. 89.)

All agreements with the crew of a ship made in pursuance of this act, and all indentures of parish and voluntary apprentices to the sea service, and all counterparts and assignments of such indentures, to be respectively executed after the passing of this act, shall be wholly exempt from stamp duty. 5 and 6 Will. IV., c. 19, § 35.

DEBENTURES. £ s. d.

For drawback of duties of customs or excise, in respect of goods exported (6 Geo. IV., c. 41) 0 5 0

RECEIPTS.

	£	s.	d.
If £5 and under . . £10 . . .	0	0	3
10 . . . . . 20 . . .	0	0	6
20 . . . . . 50 . . .	0	1	0
50 . . . . . 100 . . .	0	1	6
100 . . . . . 200 . . .	0	2	6
200 . . . . . 300 . . .	0	4	0
300 . . . . . 500 . . .	0	5	0
500 . . . . . 1000 . . .	0	7	6
1000, or in full of all demands . . .	0	10	0

which duties shall be paid by the persons giving such receipts, discharges, or acquittances.

Persons giving a discharge on paper not stamped as above, for any sum from 5*l.* to 100*l.*, forfeit 10*l.*, and for 100*l.* or upwards, 20*l.* Penalty for expressing in any receipt a less sum than is paid, or for any fraudulent contrivance, with intent to evade the duty, 50*l.*

VARIOUS STAMP DUTIES.

Advertisements, viz.

——— For every advertisement contained in or published with any gazette or other newspaper, or other periodical paper, pamphlet or literary work, (3 and 4 Will. IV., c. 23) where the same shall be printed and published,

——— In Great Britain 0 1 6

——— In Ireland 0 1 0

Affidavit not made for the purpose of being filed, read, or used in any Court of Law or Equity, for every sheet or piece of paper, &c. 0 2 6

Awards, under 2160 words * 1 15 0

Deeds, bonds, agreements, or other instruments made and executed in Ireland, whereby any person shall become bound or agree to submit any matter in dispute to arbitration, and also all awards made in pursuance of any such submission, are exempted from all stamp duty whatsoever. (5 and 6 Will. IV., c. 64; Sept. 9, 1835.)

Bills of Lading 0 3 0

Charter-party, or any agreement or contract for the charter of any vessel, *or any memorandum, letter, or other writing*, between the captain, master, or owner of any vessel, and any other person, relating to the freight or conveyance of any money, goods, or effects on board of such vessel, under 2160 words * 1 15 0

* Awards and Charter-parties, of 2160 words and upwards, for every quantity of 1080 words above the first 1080, a further progressive duty of 1*l.* 5*s.*

Letters, *viz.*:—	£	*s.*	*d.*
Letter or power of attorney made by any petty officer, seaman, marine, or soldier serving as a marine, or by the executors or administrators of any such person,			
——— for receiving Prize-money . . .	0	1	0
——— for receiving Wages	1	0	0
Letter of attorney for the sale, transfer, acceptance, or receipt of dividends of any of the government or parliamentary stocks or funds	1	0	0
Letter or power of attorney of any other kind, or commission or factory in the nature thereof * . . .	1	10	0
Transfers in England of the territorial debt of the East India Company	1	10	0

(5 and 6 Will. IV., c. 64; Sept. 9, 1835.)

A TABLE,

Showing the Number of Days from any Day in the Month, to the same Day in any other Month throughout the Year.

	Jan.	Feb.	Mar.	April.	May.	June.	July.	Aug.	Sept.	Oct.	Nov.	Dec.
Jan.	365	31	59	90	120	151	181	212	243	273	304	334
Feb.	334	365	28	59	89	120	150	181	212	242	273	303
Mar.	306	337	365	31	61	92	122	153	184	214	245	275
April.	275	306	334	365	30	61	91	122	153	183	214	244
May.	245	276	304	335	365	31	61	92	123	153	184	218
June.	214	245	273	304	334	365	30	61	91	122	153	183
July.	184	215	243	274	304	335	365	31	62	92	123	153
Aug.	153	184	212	243	273	304	334	365	31	61	92	122
Sept.	122	153	181	212	242	273	303	334	365	30	61	91
Oct.	92	123	151	182	212	243	273	304	335	365	31	61
Nov.	61	92	120	151	181	212	243	273	304	334	365	30
Dec.	31	62	90	121	151	182	212	243	274	304	335	365

Explanation.—How many days are there from the 10th January to the 10th June, both inclusive?

Look for January in the column marked with the months *downwards*, then seek for June along the line to the *right*, and you will find it to be 151.

* Letters of attorney of the last-mentioned description, if containing 2160 words and upwards, a further duty of 1*l.* for every entire quantity of 1080 words above the first 1080.

LETTERS, NEWSPAPERS, &c.

GENERAL POST OFFICE, Mon. Oct. 2, 1837.

No 12,151

DAILY STATEMENT OF THE PACKET BOATS.*

Stations.	Destinations.	Mails made up in London.	When Due.
Dover	Calais	Daily	Daily
	Ostend	M. Tu. Th. & Friday	Sun. M. Th. & Frdy.
The Thames	Holland	Tuesday & Friday	Monday & Thursd.
	Hamb. & Sweden.	Tuesday & Friday	Tuesday & Saturd.
Holyhead	Dublin	Daily	Daily
Milford	Waterford	Daily	Daily
Port Patrick	Donaghadee	Daily	Daily
Weymouth	Guernsey & Jersey	Tuesday & Friday	Monday & Thursd.

British Postage of a Single Letter.

To or *from* London & France	0	10	Italy "via Marseilles"	2	8½
Switzerland, "via France"	1	2	India "via Marseilles"	3	8½
Germany, do.	1	4	Holland & Belgium	1	4
Spain and Portugal, do.	1	7	Germany, Denmark, Sweden, Russia, &c.	1	8
Italy, Turkey, &c., "via France"	1	7			

An Inland Postage to London must also be paid on Letters from the country going to the Continent.

To or from London.	To or from Falmth.	FALMOUTH STATION.	
s. *d.*	*s.* *d.*		
2 6	1 7	Lisbon	Every Saturday.
2 7	1 8	Madeira	
2 2	2 2	Spain	
2 10	1 11	Gibraltar	
2 6	2 3	Malta, Greece, and Corfu	Every 2nd Saturday.
		Egypt and India	Every 4th Saturday.
2 7	1 8	Madeira	1st Tuesday in each month.
3 6	2 7	Brazil	
3 5	2 5	Buenos Ayres	
2 2	1 3	America	1st Wednesday ditto.
2 2	1 3	Jamaica, Leeward Islands	1st day in every month.
2 3	1 3	Hayti	
3 1	2 1	La Guayra	
3 1	2 1	Mexico and Havannah	15th ditto.
2 2	1 3	Jamaica, Leeward Islands	15th ditto.
2 3	1 3	Hayti	
3 1	2 1	Carthagena	

The Return of the Packets is calculated thus:—To and from Jamaica, 12 weeks; America, 9; Leeward Islands, 12; Malta, 7; Brazils, 20; Mexico, 18.

From August to January, inclusive, the Packet touches at Pernambuco and Bahia on her outward passage to Rio Janeiro, and the other six months on her homeward.

* The list itself contains a variety of other useful matters concerning the events of each day and week.

Post Office, *continued, viz.:*—

VIGO, OPORTO, LISBON, CADIZ, GIBRALTAR, MEDITERRANEAN, AND EAST INDIES.

Mails are made up at this Office every Saturday for Vigo, Oporto, Lisbon, Cadiz, and Gibraltar; every second Saturday from 2nd inst. for Malta, Greece, and the Ionian Islands; and every fourth Saturday, from 2nd inst., for Egypt and the East Indies, to be forwarded by Steam Vessels from Falmouth for Gibraltar.

The Mails for Malta, Greece, and the Ionian Islands, will be conveyed from Gibraltar to Malta every fortnight, by Her Majesty's Steam Packets employed in the Mediterranean.

The letters for Greece and the Ionian Islands will be conveyed from Malta every fortnight by Steam Packets, which will start after the arrival of the Mails from England.

The letters for Egypt and India will be forwarded from Malta once a month by Steam Packets, after the arrival at that island of the Mail from England of every fourth Saturday after the 2nd inst.

Power to reduce Postage on Colonial and Inland Letters.—From 1st August 1837, the postmaster-general may at any time, with the consent of the lords of the treasury, reduce all or any of the rates of postage on colonial and inland letters and any other British postage to such extent as the Lords of the Treasury shall from time to time direct. 1 Vict., c. 76, § 1 and 4. (July 17, 1837.)

East India Packet Postage.—And whereas arrangements may be made between Her Majesty's Postmaster General and the East India Company for establishing a post communication by packet-boats between Suez or Bassora or some other convenient port of the Red Sea or the Persian Gulf and the East Indies; it is therefore enacted, That when such communication shall have been established there shall be paid for letters transmitted by such packet-boats between any such port and any port in the East Indies (letters transmitted by Her Majesty's Mediterranean packet-boats to or from the United Kingdom only accepted) the following rates of postage, viz.:—

Single letter,	...	...	0	1	0
Double ——	...	...	0	2	0
Treble ——	...	...	0	3	0
Letter 1 oz., whether single, double or treble,			0	4	0

For every quarter of an oz. beyond that weight, the additional postage of a single letter; which rates the Postmaster General may, with the consent of the Lords of the Treasury, require to be paid on the letters being tendered or delivered in order to be forwarded between any such ports. § 2.

Sending Abroad Newspapers not duly stamped.—If any person shall knowingly and wilfully directly or indirectly send or carry, or endeavour to send or carry, or do or cause to be done any act whatever for the sending or carrying, or with intent that the same should be sent or carried, out of any part of the United Kingdom, any newspaper, the same not being duly stamped according to law, such person shall forfeit for every such offence 50*l.*; and it shall be lawful for any officer of stamp duties, or for any person appointed or authorised by the commissioners of stamps and taxes in that behalf, without any other warrant than this Act, to seize and take away all newspapers not duly stamped wheresoever the same shall be found, unless the same shall be in the possession of some person having the custody thereof by lawful authority; and all newspapers not duly stamped which shall be seized or taken under any of the provisions of this Act shall be destroyed or otherwise disposed of as the commissioners of stamps and taxes may direct. 6 and 7 Will. IV., c. 76, § 18.

Caution against Illegally Sending, Collecting, Conveying, or Delivering Letters.—By the Act of the 1st Victoria, c. 36, § 2, every person who despatches or sends, or causes to be sent, or tenders or delivers in order to be sent otherwise than by post, a letter not exempted from the exclusive privilege of the Postmaster General, forfeits for every letter 5*l.*

Every person who receives, takes up, or collects any letters not exempted from the exclusive privilege of the Postmaster General, forfeits for every letter 5*l.*

Every person who conveys otherwise than by post, or delivers a letter not exempted from the exclusive privilege of the Postmaster General, forfeits for every letter 5*l.*

Letters, *continued, viz.:*—

Every person who makes a collection of exempted letters for the purpose of conveying or sending them otherwise than by post, or even by the post, forfeits for every letter 5*l*. And every person who is in the practice of committing any of the above-mentioned acts forfeits for every week during which the practice is continued 100*l*.

By the 13th section, pecuniary penalties incurred under the post-office Acts, not exceeding 20*l*., may be recovered in a summary way before a Justice of the Peace, by any person who will sue for the same; one moiety whereof will belong to the Crown, and the other moiety with full costs of suit, to the person who informs and prosecutes.

Magistrates, Clerks of the Peace, and Town Clerks are to pay over and remit the Crown's share of the penalties in strict conformity to the directions of the 16th section.

The following letters are exempted from the exclusive privilege of the Postmaster General, viz.:—Letters sent by a private friend in his way, journey, or travel, if delivered by such friend to the party to whom they shall be directed; letters sent by a messenger on purpose; commissions or returns thereof, and affidavits and writs, process or proceedings, or returns thereof, issuing out of a Court of Justice; letters sent out of the United Kingdom by a private vessel; letters of merchants, owners of vessels of merchandize, or of the cargo or loading therein sent by such vessels, or in the charge of any person employed by such owners for the carriage of such letters, according to their respective directions, and delivered to the respective persons to whom they shall be directed, without paying or receiving hire or reward, or other advantage or profit for the same; letters concerning goods or merchandize sent by common known carriers to be delivered with the goods without hire, or reward, or other profit, or advantage, for receiving or delivering such letters.

But the following persons are expressly forbidden to carry a letter, or to receive, or collect, or deliver a letter, although they shall not receive hire or reward for the same, viz.:—Common known carriers, their servants or agents, except a letter concerning goods in their carts or waggons, or on their pack horses, and owners, drivers, or guards of stage coaches. By command,

General Post Office, Oct. 18, 1837. W. L. Maberly, Secretary.

BILLS OF EXCHANGE.

Bills at Twelve Months.—From 17th July, 1837, and till the 1st of January, 1840, no bill of exchange or promissory-note made payable at or within twelve months after the date thereof, or not having more than twelve months to run, shall by reason of any interest taken thereon or secured thereby, or any agreement to pay or receive or allow interest in discounting, negotiating, or transferring the same, be void, nor shall the liability of any party to any bill of exchange or promissory-note be affected, by reason of any statute or law in force for the prevention of usury; nor shall any person or body corporate drawing, accepting, indorsing, or signing any such bill or note, or lending or advancing any money, or taking more than the present rate of legal interest in Great Britain and Ireland respectively for the loan of money, on any such bill or note, be subject to any penalties under any statute or law relating to usury, or any other penalty or forfeiture. 1 Vict., c. 80.

PART THE SEVENTH.

UNITED KINGDOM OF GREAT BRITAIN AND IRELAND.

WAREHOUSING.

[A knowledge of the great advantages of the Warehousing System will probably be best obtained from a perusal of the regulations themselves, as given in the following pages. Formerly, however, merchants even of great opulence were occasionally put to much inconvenience in having to pay duties in ready money on importation. Let it therefore be borne in mind that, although these duties may, in some instances, press heavily on the merchant, yet much has been done to relieve him of the burden. Every administration, since the establishment of the present system in 1803, has indeed seemed emulous to extend and improve it. Two or three individuals of rank and talent have laid claim to the original idea; but the fact is, that the principle was started so far back as the time of Queen Anne, when rum was allowed to be bonded free of duty. Adam Smith dwells with much force on the vast benefits to be derived from the adoption of a general plan of this nature. Many and great improvements have recently been made in the System. Three-fourths, or perhaps even a larger proportion, of the Trade of the Country, is now carried on through its intervention.—*Ed.*]

Warehousing before payment of Duties; and when Duties to commence.—It shall be lawful for the importer of any goods subject to any duties of customs to warehouse such goods upon the first entry thereof, under the laws in force for the warehousing of goods, without payment of duty upon such first entry; and all goods which shall have been so warehoused before the commencement of any such duties, and shall remain so warehoused after the commencement of the same, shall become liable to such duties in lieu of all former duties. 3 and 4 Will. IV., c. 56, § 5.

How prohibited Goods may be Warehoused for Exportation.—Any goods, of whatsoever sort, may be imported into the United Kingdom to be warehoused under the regulations of any Act in force for the time being for the warehousing of goods, without payment of duty at the time of the first entry thereof, or notwithstanding that such goods may be prohibited to be imported into the United Kingdom to be used therein, except the several sorts of goods mentioned in p. 43. 3 and 4 Will. IV., c. 52, § 58.

Ports. Warehouses. Sorts of Goods. Warehouse Bond.—It shall be lawful for the commissioners of His Majesty's treasury, by their warrant from time to time, to appoint the ports* in the United Kingdom which shall be warehousing ports for the purposes of this Act; and it shall be lawful for the commissioners of customs, subject to the authority and direction of the commissioners of His Majesty's treasury,

* See List of Ports hereafter in this Part.

by their order from time to time to appoint in what warehouses or places of special security, or of ordinary security, as the case may require, in such ports, and in what different parts or divisions of such warehouses or places, and in what manner any goods, and what sorts of goods, may and may only be warehoused and kept and secured without payment of any duty upon the first entry thereof, or for exportation only, in cases wherein the same may be prohibited to be imported for home use; and also in such order to direct in what cases (if any) security by bond, in manner hereinafter provided, shall be required in respect of any warehouse so appointed by them. 3 and 4 Will. IV., c. 57.

Warehouses of Special Security. Warehouses connected with Wharfs and within Walls, &c.—Whenever any warehouse shall have been approved of by the said commissioners, as being a warehouse of *special security*, it shall be stated in their order of appointment that such warehouse is appointed as a warehouse of special security: provided that all warehouses connected with wharfs for the landing of goods to be lodged therein, and enclosed together with such wharfs within walls, such as are or shall be required by any Act for the constructing of such warehouses and wharfs, and being appointed to be legal quays, shall without any order of the commissioners of customs be warehouses for the purposes of this Act, for all goods landed at such wharfs or quays at any port appointed by the commissioners of His Majesty's treasury to be a warehousing port as aforesaid, and all such warehouses shall be warehouses of *special security*.* § 3.

Bonds given previous to Act.—All appointments of warehouses for the warehousing of goods made under the authority of any other Act in force at the time of the commencement of this Act, shall continue in force as if the same had been made under the authority of this Act, and all bonds given in respect of any goods warehoused or entered to be warehoused under any Act in force at the time of the commencement of this Act shall continue in force for the purposes of this Act. § 4.

Tobacco Warehouse. Rent.—The commissioners of customs shall, out of the moneys arising from the duties of customs, provide from time to time the warehouses for the warehousing of tobacco at the ports into which tobacco may be legally imported: provided, that for every hogshead, chest, or case of tobacco so warehoused, the importer or proprietor thereof shall pay for warehouse rent such sum or sums, not exceeding any sum payable under any Act in force at the time of the commencement of this Act, and at such periods and in such manner, as the commissioners of His Majesty's treasury shall from time to time by their warrant direct. § 5.

Power to Revoke or alter Appointment.—It shall be lawful for the said commissioners of His Majesty's treasury by their warrant, and for the said commissioners of customs by their order, from time to time to revoke any former warrant or any former order, or to make any alteration in or addition to any former warrant or any former order made by them as aforesaid respectively. § 6.

* *Warehouses of Extra Security.*—By T. O., 29th Nov. 1836, it is ordered that warehouses to be entitled to the privilege of *extra* security be put into a perfect state of repair, and secured to the satisfaction of the proper officers, in the manner following, viz.:—That a lock be placed on the inside of every working door, of every window of the ground floor, and of every window looking into a private yard; that the entrance door be of uniform thickness, and also the window shutters and working doors on the ground floor; such doors and shutters to be likewise lined with sheet iron, or strapped with iron; that in such warehouses where the staircases are separated from the rooms by wooden partitions, the partitions be strapped with iron in such a manner as to enable the officer to discover whether improper access had been had to the rooms; every aperture or window to have iron wire work not exceeding two inches in the diameter or square affixed thereto by being worked into the brick-work, in addition to the iron bars and shutters; that no door be allowed to open into a private yard unless the front or open street light be insufficient to light the room.

Publication in Gazette.—Every order made by the said commissioners of customs in respect of warehouses of special security, as well those of original appointment as those of revocation, alteration, or addition, shall be published in the London Gazette for such as shall be appointed in Great Britain, and in the Dublin Gazette for such as shall be appointed in Ireland. § 7.

How Warehouse Keeper may give General Bond. Importers' Special Bond.—Before any goods shall be entered to be warehoused in any warehouse in respect of which security by bond shall be required as aforesaid, the proprietor or occupier of such warehouse, if he be willing, shall give general security by bond, with two sufficient sureties, for the payment of the full duties of importation on all such goods as shall at any time be warehoused therein or for the due exportation thereof; and if such proprietor or occupier be not willing to give such general security, the different importers of the separate quantities of goods shall, upon each importation, give such security in respect of the particular goods imported by them respectively, before such goods shall be entered to be warehoused. § 8.

How Sale of Goods in Warehouse by Proprietor to be valid. Transfer of Goods to be entered in a Book.—If any goods lodged in any warehouse be the property of the occupier of such warehouse, and be *bona fide* sold by him, and upon such sale there shall have been a written agreement, signed by the parties, or a written contract of sale made, executed, and delivered by a broker or other person legally authorized for or on behalf of the parties respectively, and the amount of the price stipulated in the said agreement or contract shall have been actually paid or secured to be paid by the purchaser, every such sale shall be valid, although such goods shall remain in such warehouse; provided that a transfer of such goods according to such sale shall have been entered in a book to be kept for that purpose by the officer of customs having the charge of such warehouse, who is hereby required to keep such book, and to enter such transfers, with the dates thereof, upon application of the owners of the goods, and to produce such book upon demand made. § 9.

Stowage in Warehouse. Entry.—All goods warehoused shall be stowed in such manner as that easy access may be had to every package and parcel of the same; and if the occupier of the warehouse shall omit so to stow the same, he shall for every such omission forfeit the sum of 5*l.*; and if any goods be taken out of any warehouse without due entry of the same with the proper officers of customs, the occupier of the warehouse shall be liable to the payment of the duties due thereon. § 10.

Goods Fraudulently Concealed or Removed. Opening Warehouse Illegally.—If any goods warehoused be fraudulently concealed in or removed* from the warehouse, the same shall be forfeited; and if any importer or proprietor of any goods warehoused, or any person in his employ, shall by any contrivance fraudulently open the warehouse or gain access to the goods, except in the presence of the proper officer acting in the execution of his duty, such importer or proprietor shall forfeit and pay for every such offence 500*l.* § 11.

Account on Entry and Landing. Marking. Alteration in Packages.—Within one month after any tobacco shall have been warehoused, and upon the entry and landing of any other goods to be warehoused, the proper officer of customs shall take a particular account of the same, and shall mark the contents on each package, and shall mark the word "prohibited" on such packages as contain goods prohibited to be imported for home use; and all goods shall be warehoused and kept in the packages in which they shall have been imported, and *no alteration shall be made in the packages or the packing of any goods in the warehouse*, except in the cases hereinafter provided. § 12.

* As to illegal removal, see p. 32.

How and when Goods to be carried to Warehouse.—All goods entered to be warehoused, or to be re-warehoused, shall be carried to the warehouse under the care or with the authority or permission of the proper officer of customs, and in such manner, and by such persons, and by such roads or ways, and within such spaces of time, as the proper officer of customs shall authorize, permit, or direct; and all such goods not so carried shall be forfeited. § 13.

When Goods to be Cleared. Goods to be Sold or Destroyed. How Produce applied. Purchaser allowed three Months. Company's Goods and "Piece Goods."—All goods which have been so warehoused shall be duly cleared, either for exportation or for home use, within *three years*,* and all surplus stores of ships within *one year* from the day of the first entry thereof (unless further time be given by the commissioners of His Majesty's treasury); and if any such goods be not so cleared, it shall be lawful for the commissioners of customs to cause the same to be sold, and the produce shall be applied to the payment of warehouse rent and other charges, and the overplus, if any, shall be paid to the proprietor; and such goods, when sold, shall be held subject to all the conditions to which they were subject previous to such sale, except that a further time of three months from the date of the sale shall be allowed to the purchaser, for the clearing of such goods from the warehouse; and if the goods so sold shall not be duly cleared from the warehouse within such three months, the same shall be forfeited; provided that if the goods so to be disposed of shall have been imported by the East India Company, or shall be of the description called "piece goods," imported from places within the limits of their charter, into the port of London, the same shall be duly exposed to sale by the said company, at their next ensuing sale, and shall be then sold for the highest price which shall be then publicly offered for the same. § 14.

As to East India goods, &c., see now New Regulations, Part 10.

Accident in Landing or Shipping.—If any goods entered to be warehoused, or entered to be delivered from the warehouse, be lost or destroyed by any unavoidable accident, either on shipboard, or in the *landing or shipping* of the same, or in the receiving *into* or delivering *from* the warehouse, it shall be lawful for the commissioners of customs to remit or return the duties payable or paid on the quantity of such goods so lost or destroyed. § 15.

(As to Wine, Spirits, and other Fluids, see p. 123.)

Entry for Exportation or Home Use. Ships' Stores.—No goods which have been so warehoused shall be taken or delivered from the warehouse, except upon due entry, and under care of the proper officers for exportation, or upon due entry and payment of the full duties payable thereon for home use, if they be such goods as may be used in the United Kingdom†, except goods delivered into the charge of the searchers to be shipped as *stores*, and which shall and may be so shipped without entry or payment of any duty for any ship of the burden of seventy tons‡ at least, bound upon a voyage to foreign parts, the probable duration of which, out and home, will not be less than forty days: provided always, that such stores shall be duly borne upon the ship's victualling bill, and shall be shipped in such quantities, and subject to such directions and regulations, as the commissioners of customs shall direct and appoint. § 16.

* By T. L., May 17, 1831, goods are now allowed to remain warehoused for an indefinite period; but by C. O., May 17, 1835, not to extend to surplus stores.

† *Deficiency.*—By B. O., Jan. 2, 1834, it is stated that it is the practice in London, where a part of the original importation has been exported, and a portion entered for home consumption, to charge the duty upon a proportionate part of the deficiency on the quantity entered for home consumption. (This was the case of a large portion of figs destroyed by rats.)

‡ See p. 12.

(For list of goods which may be shipped as stores, see at the end of this title. See also next section.)

Rum for Stores and Surplus Stores. Payment of Duty.—Any rum of the British plantations may be delivered into the charge of the searcher, to be shipped as stores for *any* ship without entry or payment of any duty; and any surplus stores of any ship may be delivered into the charge of the searcher, to be re-shipped as stores for the same ship, or for the same master in another ship, without entry or payment of any duty, such rum and such surplus stores being duly borne upon the victualling bills of such ships respectively; and if the ship for the future use of which any surplus stores have been warehoused shall have been broken up or sold, such stores may be so delivered for the use of any other ship belonging to the same owners, or may be entered for payment of duty, and delivered for the private use of such owners, or any of them, or of the master or purser of such ship. § 17.

Entry and Payment of Duty on Goods for Home Use. Deficiency on Exportation or Removal. How Value ascertained.—Upon the entry of any such goods to be cleared from the warehouse, if the same be for home use, the person entering such goods inwards shall deliver a bill of the entry and duplicates thereof, in like manner as is directed by law in the case of goods entered to be landed, as far as the same is applicable, and at the same time shall pay down to the proper officer of customs the full duties of customs payable thereon, and not being less in amount than according to the account of the quantity first taken of the respective packages or parcels of the goods in such entry at the examination thereof at the time of the first entry and landing of the same, without any abatement on account of any deficiency, except as by this act is otherwise provided; and if the entry be for exportation or for removal to any other warehouse, and any of the packages or parcels of the goods be deficient of the respective quantities of the same, according to the account first taken as aforesaid, a like entry inwards shall also be passed in respect of the quantities so deficient, and the full duties shall be paid on the amount thereof before such packages or parcels of goods shall be delivered or taken for exportation or removal, except as by this act is otherwise provided; and if any goods so deficient in quantity shall be such as are charged to pay duty according to the value thereof, such value shall be estimated at the price for which the like sorts of goods of the best quality shall have been last or lately sold, either at any sale of the East India Company or in any other manner, as the case may be. § 18.

Duties on Tobacco, Sugar, and Spirits. § 19. See Imports.

Goods not actually Warehoused.—If after any goods shall have been duly entered and landed to be warehoused, and before the same shall have been actually deposited in the warehouse, the importer shall further enter the same or any part thereof for home use or for exportation as from the warehouse, the goods so entered shall be considered as virtually and constructively warehoused, although not actually deposited in the warehouse, and shall and may be delivered and taken for home use or for exportation, as the case may be. § 20.

Goods Removed to other Ports. Tobacco for Use of Navy.—Any goods which have been warehoused at some port in the United Kingdom may be removed by sea or inland carriage to any other port in the same, in which the like goods may be warehoused upon importation to be re-warehoused at such other port, and again as often as may be required to any other such port, to be there re-warehoused. Tobacco, the produce of the British possessions in America, or of the United States of America, and purchased for the use of His Majesty's navy, may be removed by the purser of any ship of war in actual service to the ports of Rochester,

Portsmouth, or Plymouth, to be there re-warehoused, in the name of such purser, in such warehouse as shall be approved for that purpose by the commissioners of customs. § 21.

Re-weighing, &c.—By C. O., April 14, 1826, mahogany and cedar may be removed coastwise without re-weighing, upon the parties paying the duty on the difference between the original landing weight and the weight ascertained at the port of arrival.

By T. O., March 18, 1826, warehoused goods brought coastwise, which are intended to be entered for home consumption, immediately on the arrival at the port of destination, to be delivered without being re-weighed, upon due entry and payment of duty according to the account taken at the port of original importation.

By C. O., July 10, 1830, it is directed, that on parties making application to the proper officers in London, or to the collectors and comptrollers at the out-ports, to remove goods coastwise under bond, without the same being first re-weighed, the officers do take care to satisfy themselves that the packages are in the state in which they were imported, and that the same be thereupon permitted to be removed without being re-weighed, and that the goods be re-weighed on landing (except in the cases provided for by the Treasury order of 18th March 1826, viz., where warehoused goods brought coastwise are intended to be entered for home consumption immediately on arrival at the port of destination, when the duty is to be paid according to the account taken at the original port of importation), and that if any deficiency be found between such re-weights and the original landing weights, the duty be paid on such deficiency forthwith.

By C. O., Aug. 31, 1832, the indulgence of removing articles under bond without re-weighing, granted to sugar and molasses by the Treasury letter of the 13th Feb. last, is extended to the following articles only, viz.:—

Ashes, Pot,	Lead, Black,
Pearl,	Red,
Soap,	White,
Wood,	Madder and Roots,
Weed,	Ochre,
Barilla in packages,	Orchelia,
Bristles,	Pitch and Tar,
Copperas, Green,	Shumac,
White,	Tallow,
Blue,	Wool, Cotton.

If any of such goods so removed, remain in warehouse at the port of destination without payment of duty for one year from the date of removal, they are then to be re-weighed at the expense of the parties to whom they may belong, and the duty on any deficiency between such re-weights and the original landing weights be paid thereon.

As to Tobacco, see p. 140.

Entry of Goods for Removal. Account sent to other Port. Entry at Port of Arrival. Forms of Entries. Examination by Officers. Certificate of Arrival.—Before such goods shall be delivered to be removed, due entry of the same shall be made, and a proper bill of such entry, with duplicates thereof, be delivered to the collector or comptroller, containing the before-mentioned particulars, and an exact account of the quantities of the different sorts of goods; and such bill of the entry, signed by the collector and comptroller, shall be the warrant for the removal of such goods; and an account of such goods, containing all such particulars, shall be transmitted by the proper officers of the port of removal to the proper officers of the port of destination; and upon the arrival of such goods at the port of destination, due entry of the same to be re-warehoused shall in like manner be made with the collector and comptroller at such port, containing all the particulars and accounts before mentioned, together with the name of the port from which such goods have been removed, and the description and situation of the warehouse in which they are to be warehoused, and the bill of such entry, signed by such collector and comptroller, shall be the warrant to the landing officer and the warehouse officer to admit such goods to be there re-warehoused, under such examination as is made of the like goods when first warehoused upon importation from parts beyond the seas; and the particulars to be contained in such notice and in such entries shall be written and arranged in such form and manner as the collector and comptroller shall require; and the officers at the port of arrival shall transmit to the officers at the port of removal an account of the goods so arrived, according as they shall upon examination prove to be, and the warehouse officers at the port of removal shall notify such arrival in their books. § 22.

Bond to Re-warehouse.—The persons removing such goods shall at

the time of entering the same give bond, with one sufficient surety, for the due arrival and re-warehousing of such goods within a reasonable time (with reference to the distance between the respective ports, to be fixed by the commissioners of customs), which bond may be taken by the collector and comptroller either at the port of removal or the port of destination, as shall best suit the residence or convenience of the persons interested in the removal of such goods; and if such bond shall have been given at the port of destination, a certificate thereof under the hands of the collector and comptroller of such port shall, at the time of entering such goods, be produced to the collector or comptroller of the port of removal.* § 23.

How bond to be Discharged.—Such bond shall not be discharged unless such goods shall have been duly re-warehoused at the port of destination within the time allowed for such removal, or shall have been otherwise accounted for to the satisfaction of the commissioners, nor until the full duties due upon any deficiency of such goods shall have been paid, nor until fresh security shall have been given in respect of such goods in manner hereinafter provided, unless such goods shall have been lodged in some warehouse in respect of which general security shall have been given by the proprietor or occupier thereof, or in some warehouse in respect of which no security is required. § 24.

Terms on which Goods Re-warehoused.—Such goods when so re-warehoused may be entered and shipped for exportation, or entered and delivered for home use,† as the like goods may be when first warehoused upon importation, and the time which such goods shall be allowed to remain re-warehoused at such port shall be reckoned from the day when the same were first entered to be warehoused. § 25.

How, on arrival, Parties may enter to Export or take for Home Use, without carrying to Warehouse Account.—If upon the arrival of such goods at the port of destination the parties be desirous forthwith to export the same, or to pay duty thereon for home use, without actually lodging the same in the warehouse for which they have been entered and examined to be re-warehoused, it shall be lawful for the officers of customs at such port, after all the formalities of entering and examining such goods for re-warehousing have been duly performed (except the actual labour of carrying and of lodging the same in the warehouse), to consider the same as virtually or constructively re-warehoused, and to permit the same to be entered and shipped for exportation, or to be entered and delivered for home use, upon payment of the duties due thereon in like manner as if such goods had been actually so carried and lodged in such warehouse; and the account taken for the re-warehousing of such goods may serve as the account for delivering the same as if from the warehouse, either for shipment or for payment of duties, as the case may be; and all goods so exported, or for which the duties have been so paid, shall be deemed to have been duly cleared from the warehouse. § 26.

Removal in the same Port.—Any goods which have been warehoused in some warehouse in the port of London may, with the permission of the commissioners of customs first obtained, be removed to any other warehouse in the said port in which the like goods may be warehoused on importation; and any goods which have been warehoused in some warehouse in any other port may, with the permission of the collector and comptroller of such port first obtained, be removed to any other warehouse in the same port in which the like goods may be warehoused on importa-

* By C. O., Dec. 13, 1825, persons removing goods from one warehousing port to another, to give bond for the due arrival and re-warehousing within three months.

† *Increase in Goods Removed.*—By C. L., Nov. 6, 1832, the duty is dispensed with on the increase in the weight of coffee, cocoa, and other articles removed coastwise, under the regulations of the Warehousing Act, provided the quantity in each case is small, and that there is no reason to suspect fraud or to apprehend mistake.

tion, under such general regulations as the commissioners of customs shall direct. § 27.

Conditions of Removed Goods.—All goods which shall have been removed from one warehouse for or to another, whether in the same port or in a different port, and all proprietors of such goods, shall be held subject in all respects to all the conditions to which they would have been held subject if such goods had remained in the warehouse where the same had been originally warehoused. § 28.

How New Owner may give Bond and release Original Bonder.—If any goods shall have been warehoused in any warehouse in respect of which general security by bond, as hereinbefore provided, shall not have been given by the proprietor or occupier of such warehouse, and particular security, as in such case is required, shall have been given by the importer of such goods in respect of the same, and such goods shall have been sold or disposed of, so that the original bonder shall be no longer interested in or have control over such goods, it shall be lawful for the proper officers to admit fresh security to be given by the bond of the new proprietor of such goods, or persons having the control over the same, with his sufficient surety, and to cancel the bond given by the original bonder of such goods, or to exonerate him and his surety to the extent of the fresh security so given. § 29.

In what cases Bond of Remover to be in Force.—If the person removing any goods from one port to another, and who shall have given bond in respect of such removal and re-warehousing, shall be and continue to be interested in such goods, after the same shall have been duly re-warehoused, and such goods shall have been so re-warehoused in some warehouse, in respect of which security is required, and the proprietor or occupier of the same shall not have given general security, the bond in respect of such removal and re-warehousing shall be conditioned, and continue in force for the re-warehousing of such goods, until fresh bond be given by some new proprietor or other person, in manner hereinbefore provided. § 30.

Sorting, Separating, and Re-packing.—It shall be lawful in the warehouse to sort, separate, pack, and re-pack any goods, and to make such lawful alterations therein, or arrangements thereof, as may be necessary either for the preservation of such goods, or in order to the sale, shipment, or legal disposal of the same: provided that such goods be re-packed in the same packages in which the same goods, or some part of the whole quantity of the same parcel of goods were imported, or in packages of entire quantity equal thereto, or in such other packages as the commissioners of customs shall permit (not being less in any case, if the goods be to be exported or to be removed to another warehouse, than may be required by law for the importation of such goods). § 31.

As to Bottling off Wine or Rum—Mixing Brandy with Wine—Filling up, Racking off, or Mixing Wine, see IMPORTS, *p.* 124. 145.

Samples.—It shall be lawful in the warehouse to take such moderate samples of goods as may be allowed by the commissioners of customs, *without entry and without payment of duty, except as the same may eventually become payable, as on a deficiency of the original quantity.* § 32.

By C. O., Jan. 2, 1833, in cases where the number of casks entered to be delivered from which one and a half-pound (the weight of the sample) shall have been taken, is not even, the fractional half-pound is to be given in favour of the merchant; and in those instances where an entry is passed for a single hogshead, the fractional half-pound is to be also allowed to the merchant.

By C. O., April 25, 1832, samples are required to be taken of each package of spirits removed coastwise, *immediately before* removal, and retained for a period of three months, in order that such samples may be resorted to, in cases of suspicion that the spirits have been changed or adulterated in the transit.

How, after Re-packing, Damaged Parts may be destroyed. Surplus Quantity. New Packages, and deficiency. Abandonment of Goods.—

After goods have been so repacked in proper packages, it shall be lawful for the commissioners of customs, at the request of the importer or proprietor of such goods, to cause or permit any of such refuse, damaged,* or surplus goods not contained in any of such packages, to be destroyed; and if the goods be such as may be delivered for home use, the duties shall be immediately paid upon any part of such surplus as may remain, and the same shall be delivered for home use accordingly; and if they be such as may not be so delivered, such surplus as may so remain shall be disposed of for the purpose of exportation in such manner as the commissioners of the customs shall direct; and thereupon the quantity contained in each of such proper packages shall be ascertained and marked upon the same, and the deficiency shall be ascertained by a comparison of the total quantity in such proper packages with the total quantity first warehoused, and the proportion which such deficiency may bear to the quantity in each package shall also be marked on the same, and added to such quantity, and the total shall be deemed to be the imported contents of such package, and be held subject to the full duties of importation, except as otherwise in any case provided by this Act: Provided always, that it shall be lawful for the commissioners of customs to accept the abandonment, for the duties, of any quantity of tobacco or coffee, or pepper or cocoa, or lees of wine, and also of any whole packages of other goods, and to cause or permit the same to be destroyed, and to deduct such quantity of tobacco or coffee, or pepper or cocoa, or the contents of such whole packages, from the total quantity of the same importation, in computing the amount of the deficiency of such total quantity. § 33.

Foreign Casks, Bottles, &c.—No foreign casks, bottles, corks, packages, or materials whatever, except any in which some goods shall have been imported and warehoused, shall be used in the re-packing of any goods in the warehouse, unless the full duties shall have been first paid thereon. § 34.

In what Quantities Goods in Bulk delivered.—No parcels of goods so warehoused which were imported in bulk shall be delivered, except in the whole quantity of each parcel, or in a quantity not less than one ton weight, unless by special leave of the proper officers of customs. § 37.

Marking Packages before Delivery.—No goods so warehoused shall be delivered, unless the same or the packages containing the same shall have been marked in such distinguishing manner as the commissioners of customs shall deem necessary and practicable, and shall from time to time direct. § 38.

How decrease and increase may be ascertained and allowed. Warehouses of Special Security.—"And whereas some sorts of goods are liable in time to decrease and some to increase, and some to fluctuation of quantity, by the effect of the atmosphere and other natural causes, and it may be necessary in some cases that the duties should not be charged upon the deficiency arising from such causes;" it is therefore enacted, that it shall be lawful for the commissioners of the treasury to make regulations for ascertaining the amount of such decrease or increase of the quantity of any particular sorts of goods, and to direct in what proportion any abatement of duty payable under this Act for deficiencies shall, upon the exportation of any such goods, be made on account of any such decrease; Provided always, that if such goods be lodged in warehouses declared in the order of appointment to be of *special security*,† no duty shall be charged for any amount whatever of deficiency of any of such goods on the exportation thereof except in cases where suspicion shall arise that part of such goods has been clandestinely conveyed away,

* By C. O., May 25, 1827, on goods entered to be warehoused before payment of duty, the abatement for damage is to be made by a deduction from the entries on paying duty.

† *Warehouses of Extra Security.*—By T. O., November 29, 1836, it is ordered, all packages of goods deposited in the warehouses of *extra security*, and specially approved by the Board of Customs (except spirits and wine) shall be permitted to be taken out for exportation to foreign parts without being previously re-weighed, or re-gauged for the purpose of ascertaining the deficiency thereon.

That

nor shall any such goods (unless they be wine or spirits) be measured, counted, weighed, or gauged for exportation, except in such cases of suspicion. § 39.

[*Export Allowances on Wine, Spirits,* Coffee, Cocoa Nuts, and Pepper, see* Imports.]

Embezzlement and Waste through Misconduct of Officers.—In case it shall at any time happen that any embezzlement, waste, spoil, or destruction be made of or in any goods which shall be warehoused in warehouses under the authority of this Act, by any wilful misconduct of any officer of customs or excise, such officer shall be deemed guilty of a misdemeanor, and shall upon conviction suffer such punishment as may be inflicted by law in cases of misdemeanor; and if such officer be so prosecuted to conviction by the importer, consignee, or proprietor of the goods, then no duty of customs or excise shall be payable for such goods, and no forfeiture or seizure shall take place of any goods so warehoused in respect of any deficiency caused by such embezzlement, &c., and the damage occasioned shall be repaid and made good to such importer, consignee, or proprietor by the commissioners of customs or excise, under such regulations as shall be for that purpose made by the commissioners of the treasury.† § 40.

Isle of Man.—No goods shall be exported from the warehouse to the Isle of Man except such goods as may be imported into the said island with license of the commissioners of customs, and in virtue of any such license first obtained. § 44.

How and when Goods removed for Shipment.—All goods taken from the warehouse for removal or for exportation shall be removed or shall be carried to be shipped, under the care or with the authority or permission of the proper officer of customs, and in such manner, and by such persons, and within such spaces of time, and by such roads or ways as the proper officer of customs shall authorise, permit, or direct; and all such goods not so removed or carried shall be forfeited. § 45.

Tonnage of Export Ship.—It shall not be lawful for any person to export any goods so warehoused, nor to enter for exportation to parts beyond the seas any goods so warehoused, in any ship which shall not be of the burthen of seventy tons or upwards.‡ § 46.

East India Company to Warehouse Goods.—It is and shall be lawful for the East India Company, during the time necessary to the due closing of their commercial business, to continue to receive into their warehouses, and to manage any goods imported from places within the limits of their charter, in the same manner as they were authorised to receive and manage such goods on or immediately before April 22, 1834. 4 and 5 Will. IV., c. 89, § 21.

That two per cent. be allowed for natural waste upon all goods so taken out of such warehouses for *exportation*, with the exception of wines and spirits, in respect of which special provision is made by law.

That on the said goods being sent to the quays for shipment, the same be carefully examined, and that one in ten, or such further number of the packages as may be considered necessary for the protection of the revenue, be weighed or gauged as the case may be.

That should it appear on such examination that the decrease in quantity exceeds the rate of two per cent., or that there exists any other reasonable grounds of suspicion that the packages have been plundered, the duties be then charged on the total amount of deficiencies so detected; but that, otherwise, the deficiencies, if any, be deemed to have arisen from natural waste, and the shipment of the goods be allowed without any duties being charged thereon.

* See Act, p. 124, allowing *all* deficiencies.

† *Fire.*—By 5 and 6 Will. IV., c. 66.—Sept. 9, 1835,—nothing in the above Act shall extend to any damage or loss occasioned by Fire.

‡ See p. 12, also Guernsey, Part 9.

By T. L., July 5, 1836, warehoused goods may be exported in vessels of 60 tons burthen and upwards, such vessels having been admeasured according to the rules of 5 and 6 Will. IV.

By C. O., December 17, 1836, vessels which according to their former admeasurement were entitled to the privilege of carrying bonded goods may still enjoy such privilege, although according to the present mode of admeasurement they are not of the burthen of 70 tons.

East India House, Aug. 20, 1834.

The Court of Directors of the East India Company do hereby give notice, that in consequence of the arrangements which, with the concurrence of the Board of Commissioners for the Affairs of India, have been made for giving effect to the East India Charter Act, it is not intended that the Company should resume the warehousing and management of private trade goods, under the authority given by the Customs Act lately passed.

Peter Auber, Secretary.

A LIST OF THE SEVERAL WAREHOUSING PORTS IN THE UNITED KINGDOM.

Tea. See Imports, p. 135.

E. signifies Ports privileged for East India Goods.
To. ———— for Tobacco.
S. ———— Special Security, as in next List.

Most of the large Ports are privileged for Goods in general, and the smaller ones are having such frequent additions made to them that it would be useless to enumerate particulars here.

England.

Arundel
Barnstaple
Bideford—To.
Boston
Bridgewater
Bristol—E. To.
Cardiff
Carlisle—To.
Chepstow
Chester—To.
Chichester
Colchester
Cowes—To.
Dartmouth
Dover
Exeter—Tobacco Coastwise
Falmouth—To.
Gloucester
Goole—E. To. S.
Grimsby
Hull—E. To.
Ipswich
Kingston
Lancaster—To.
Liverpool—E. To.
London—E. To. S.
Lynn—Tobacco Coastwise
Maldon
Milford
Newcastle—E. To.
Newhaven
Newport, Monmouthshire
Penzance
Plymouth—To. E.
Pool
Portsmouth
Rochester
Rye
Southampton
Shoreham
South Shields, in the Port of Newcastle
Stockton
Sunderland—Tobacco Coastwise
Swansea
Truro
Tynemouth, in the Port of Newcastle
Whitby
Whitehaven—E. To.
Wisbech
Yarmouth.

Scotland.

Aberdeen—To. S.
Arbroath, in the Port of Montrose
Borrowstoness
Dumfries
Dundee—S. To.
Glasgow—E. To. S.
Grangemouth
Greenock—E. To. S.
Inverness
Leith—E. To. S.
Montrose—To.
Port Glasgow—E. To. S.

Ireland.

Dublin—E. To. S.
Belfast—E. To.
Cork—E. To. S.
Coleraine
Drogheda—To.
Dundalk—To.
Galway—To.
Limerick—To. E.

List, *continued, viz.*:—

Londonderry—To.
New Ross
Newry—To.
Sligo—To.
Waterford—E. To.
Westport
Wexford.

A Return of the number of Warehouses of *Special Security* in the several Ports of Great Britain and Ireland which are entitled to that privilege by Act of Parliament.

Ports.	*Number of Warehouses.*
London	St. Katharine Docks.
	West India Docks.
	London Docks.
	East India Docks.
Dublin	Dublin Docks.

A Return of the Number of Warehouses of *Special Security* in the several Ports of Great Britain and Ireland, which have been licensed by the Lords of the Treasury, with the Dates of the Licenses.

Ports.	Number of Warehouses Licensed.	Date of License.
London	East India Company's Warehouses	Aug. 1826.
	Commercial Docks	Jan. 1831.
	Galley Quay	Jan. 1830.
	Botolph Wharf	Nov. 1830.
	Brewer's Quay	Nov. 1828.
	Chester's Quay	Nov. 1828.
	Fresh Wharf	Nov. 1828.
	Custom-House and Wool Quays	May 1824.
Cork	A Stack of Warehouses	Oct. 1831.
Goole	A Warehouse of thirteen floors	Aug. 1828.
Aberdeen	Two Warehouses	March 1822.
Dundee	Two ditto	July 1823.
Glasgow	Three ditto	July / Aug. } 1823.
Leith	Eight ditto	July 1823.
	Three ditto	Aug. ..
	One ditto	Oct. ..
Port Glasgow	Eight ditto	July 1823.
	Two ditto	Aug. ..
Greenock	Ten ditto	July 1823.
	Seven ditto	Oct. 1824.

STORES.

A List of the Average Number of Days at which may be estimated the duration of a voyage from the United Kingdom to the different Ports enumerated, and back.

Ports of Destination.	*Days' Voyage.*	*Ports of Destination.*	*Days' Voyage.*
Abo	100	Annabona	180
Algiers	120	Archangel	120
Almeria	100	Australia	420
Azores Isles	90	Alexandretta	180
Alicant	110	Aquapulca, Mexico	450
Altea	110	Bremen	42
Antigua	180	Bayonne	80
Augustine's Bay	150	Bilboa	80
Ancona	160	Bourdeaux	80
Alexandria	180	Bergen	100
Ascension Isle	240	Bona	120
Archipelago Isles	180	Bornholm	100

List, *continued, viz.*:—

Ports of Destination.	*Days' Voyage.*	*Ports of Destination.*	*Days' Voyage.*
Barcelona	110	Drontheim	100
Bay of Roses	110	Delaware Bay	130
Baltimore	120	Demerara	150
Bahama Isles	150	Dominica	180
Barbadoes	180	Davis's Straits	240
Berbice	180	Embden	42
Bermuda	120	Elbing	95
Boston	120	Elsineur	100
Bahia	200	Elba Isle	130
Brazils	200	Essequibo	180
Buenos Ayres	240	Faro Islands, North Sea	100
Bay of Campeachy	240	Faro Islands, Canaries	95
Barcelor	365	Ferrol	80
Bombay	365	Fayal	80
Bengal	400	Fernando Po	180
Botany Bay	420	Falkland Islands	240
Batavia	400	Friendly Islands	420
Corunna	80	Gallipoli	180
Cadiz	90	Genoa	130
Carlscrona	100	Gibraltar	100
Carthagena	100	Goa	365
Cape de Verd Isles, viz.		Goree	190
St. Antonio	100	Gottenburg	100
St. Vincent	100	Greenland Fishery	180
St. Jago	100	Greek Islands and Greece	180
Ceuta	120	Grenada	180
Canaries Isles	95	Guadaloupe	180
Christiana	100	Guayaquil	420
Copenhagen	100	Guagapatam	400
Cette	130	Hamburgh	42
Civita Vecchia	130	Heligoland	42
Corsica Isle	130	Hayti	210
Cayenne	180	Halifax	120
Cape Hayti	210	Havannah	200
Charlestown	120	Honduras	240
Chesapeake Bay	120	Hudson's Bay	240
Cuba	210	Hobart Town	400
Curaçoa	180	Iceland	100
Cronstadt	100	Ivica	110
Candia Isle	160	Italy	130
Cephalonia	160	Jamaica	210
Corfu Isle	160	Isle of Sable	120
Calabar	180	Ionian Isles	130
Cape Coast Castle	200	Islands in the Archipelago	180
Cartagena, Spanish Main	240	Isles of France and Bourbon	270
Cape St. Mary	180	Java	400
Constantinople	180	Koningsburg	100
Columbia River	700	Lisbon	80
Cumana	240	Lubec	100
Cyprus	180	Leghorn	130
Cape of Good Hope	240	Long Island	130
Callao	400	La Guayra	240
Coquimbo	400	La Conception	400
Chili	360	Ladrones	430
Calcutta	400	Lima	400
Columbo	365	Maaistroom	100
Ceylon	365	Malaga	100
Cuddalore	400	Madeira	90
China	420	Memel	100
Canton	420	Mogadore	120
Dantzic	100	Majorca	110

LIST, *continued, viz.* :—

Ports of Destination.	*Days' Voyage.*
Minorca	110
Marseilles	130
Messina	130
Montreal	150
Malta	140
Martinico	180
Mariegalante	180
Miramichi	100
Montserrat	180
Maranham	180
Monte Video	230
Madagascar	270
Mexico. See Vera Cruz and Aquapulca	450
Mauritius	270
Madras	400
Malabar	365
Malacca	400
Manilla	420
Mangalore	365
Masulipatam	400
Mocha	365
Nantz	80
Newfoundland	120
North Bergen	100
Naples	130
Narbonne	130
Nice	130
Nevis	180
Nova Scotia	120
New York	120
New Brunswick	120
New Port	120
New Providence	165
New Orleans	190
New Guinea	400
New South Wales	400
New Zealand	400
Negapatam	400
Oporto	80
Odessa	240
Otaheite	420
Owhyhee	420
Petersburg	100
Pillau	100
Placentia Harbour	120
Port St. John, Newfoundland	120
Port au Prince, Hayti	210
Palermo	130
Pensacola	190
Philadelphia	120
Port Rico	210
Providence, Bahama Islands	160
Pernambuco	190
Porto Bello	210
Para	185
Panama	420
Peru	400
Philippine Islands	420
Pondicherry	400
Pellew Islands	420
Quebec	150
Queen Ann's Point	180
Rochelle	80
Revel	100
Riga	100
Rugen	100
Rome	130
Rhode Island	180
River Gambia	190
Rio Grande	200
Rio Janeiro	200
St. Andero	80
St. Ubes	80
Salee	120
Stettin	100
Stockholm	100
St. Antonio, St. Jago, St. Vincent } Canary Isles	95
St. John's, Newfoundland	120
St. Mary's	95
St. Michael's, Azores	80
St. John, New Brunswick	120
St. Andrew, Do.	120
Salerno	130
Sardinian Isle	139
Susa	120
Savannah	150
Syracuse	140
St. Augustine's Bay	150
St. Bartholomew	180
St. Croix	180
St. Christopher's	180
St. Domingo	210
St. Eustatia	180
St. Lucia	180
St. Martin	180
St. Thomas	180
St. Vincent's	180
Salonica	180
Santa Martha	240
St. Salvador or Bahia	200
St. Sebastian	210
Senegal	180
Sierra Leone	180
Scandaroon	180
Syra	180
Smyrna	180
St. Helena	240
Sydney, New South Wales	400
Sumatra	400
Society Islands	420
Swan River	365
Sincapore	365
Surat	365
Sandwich Isles	420
South Sea Fishery, 2, 3, or 4 years	3 years.
Tangiers	120
Trinity Bay	120
Tunis	120

List, *continued, viz.*:—

Ports of Destination.	*Days' Voyage.*	*Ports of Destination.*	*Days' Voyage.*
Tarragona	110	Trincomalee	380
Tonningen	42	Vigo	80
Toulon	130	Valentia	110
Tripoli	120	Venice	160
Teneriffe	95	Vera Cruz	260
Tortola	180	Venezuela	240
Trinidad	180	Valdivia	400
Tobago	180	Valparaiso	400
Trieste	160	Van Diemen's Land	365
Truxillo	410	Wyburg	100
Timor	420	Zara	160
Tellicherry	365	Zea	160
Tranquebar	400	Zante Isle	160

Note.—For places not included in the list, the same allowance to be granted as is given to the place nearest thereto.

STORES.—Foreign Goods.

A LIST OF FOREIGN GOODS allowed to be shipped as Stores from the Bonded Warehouses, *free of duty*, as mentioned in p. 207.*

*** 25 per cent. to be added, as stated below.

Tea, a quarter of an ounce per day, for each person on board.

By C. L., April 25, 1833, it is stated that the lords of the treasury, by Mr. Spring Rice's letter of the 30th ultimo, have been pleased to permit the removal of tea, duty free, from the East India Company's warehouses, for the purpose of being re-warehoused and shipped as stores at any of the warehousing ports of the United Kingdom, under the regulations of the Board's minute of the 23d of November last.

By T. L., June 20, 1833, directions are given for permitting the re-packing of tea warehoused at the out-ports (as stores) under the immediate care and superintendence of the proper officers, and at the risk and expense of the parties interested.

Coffee or Cocoa, one ounce per day for each person on board.

With the option to ship the entire quantity required for the voyage, of either of these species of articles, half an ounce of tea being considered equal to one ounce of coffee or cocoa, viz., in such case, three-quarters of an ounce of tea.

By T. L., May 16, 1834, on *roasted* coffee allowed to be shipped as stores a drawback allowed, equal in amount to the import duty chargeable on coffee the produce of and imported from a B. P. in America.

Segars and Tobacco. See British Goods, next page.

Wine, one quart a day, for the master, each mate, and each cabin passenger.

Wine bottled in the bonded warehouses for exportation may be shipped as stores in packages containing not less than three dozen reputed quart, or six dozen reputed pint bottles.

By C. O., April, 1834, cases containing not less than one dozen reputed quart, or two dozen reputed pint bottles of wine, may be in future shipped from the warehouse as stores.

By C. O., Aug. 10, 1831, wine is allowed to be shipped as stores instead of spirits, or a proportion of each, free of duty; one pint of the former being deemed equivalent to half a pint of the latter, the quality of the wine to be left to the discretion of the parties interested in fitting out the vessels.

By T. O., Feb. 13, 1836, duty paid, wine may be shipped as stores in outward-bound vessels, in not less than three dozen reputed quart bottles in each case.

Spirits, viz.:—

——— Brandy, half a pint a day, for each person on board.

——— Geneva, half a pint a day, for each person on board.

——— Rum, British plantation, half a pint a day for each person on board.

British plantation rum to be in the proportion of one half of the whole quantity of spirits shipped.

Each description of spirits intended as stores to be shipped in *one* cask, capable of containing the entire quantity of brandy or of geneva, or of rum,

* By C. O., Nov. 29, 1832, these articles and quantities are to be allowed to be shipped as stores, calculated according to the foregoing list, *with the addition of 25 per cent. to guard against the casualties of the voyage.*

STORES, *continued, viz.*:—

allowed for the voyage, or in casks containing *not less* than forty gallons of brandy or geneva, or twenty gallons of British plantation rum, as the case may be: Provided, that if spirits shall have been imported in bottles or bottled in the bonded warehouse for exportation, the same may be shipped as stores, in packages containing not less than three dozen reputed quart, or six dozen reputed pint bottles.

By C. O., Feb. 15, 1834, cases containing one dozen bottles of spirits may in future be shipped from the warehouse as stores.

In cases where the number of persons on board a vessel may not be sufficient to authorise the shipment of so large a quantity of each description of foreign spirits, under the regulations of the order dated 1st ultimo, as forty gallons, the same may be allowed to be shipped in a package containing not less than three dozen reputed quart bottles, or in casks containing ten gallons, when the quantity required shall not exceed ten gallons, and in casks of twenty gallons when the quantity shall exceed ten and be under twenty gallons; and where the quantity shall be equal to, or exceed forty gallons, the foreign spirits are only to be shipped in a *legal sized* package, in conformity with the said order. See p. 123.

Removal.—In cases of foreign spirits intended as stores, the regulations required by C. O., of August 5, 1828, to be observed upon the removal of British plantation rum for the purpose of being shipped as stores be adopted; and the other articles in question are to be removed under the regulations of the Warehousing Act, relative to the removal of bonded goods from one warehousing port to another, as far as the same are applicable.

By C. O., Aug. 15, 1832, on the application of certain merchants, requesting permission to remove bonded spirits from Bristol to ports in the Bristol Channel, for the purpose of being shipped for exportation as merchandize, the request is granted so far as regards Newport, Cardiff, Swansea, and Milford; observing that, previously to the removal, the casks be filled up to the full content, and that the duty be paid upon all deficiencies chargeable under the Warehousing Act, as well as upon those which may occur on the transit, as ascertained by the proper officers at Bristol and at the port of shipment respectively, and that when deemed necessary by the latter officers, the goods be brought to the quay and landed for that purpose, and not allowed to be put on board the exporting vessel until such duty is paid.

By C. O., Nov. 23, 1832, permission is given to remove under bond to the ports of Newport, Cardiff, Swansea, and Milford, such articles as are allowed to be shipped as stores on board foreign-bound vessels.

By C. O., Aug. 28, 1833, such articles as are already permitted to be shipped as stores on board foreign-bound vessels may be removed under bond to the ports of Newport, Cardiff, Swansea, and Milford.

By C. O., August 20, 1836, for small vessels on short voyages, spirits may be drawn off into casks of the contents of ten gallons and upwards, on condition of the same being warehoused exclusively for shipment as stores.

Plums.

By C. O., Aug. 15, 1834, Plums, commonly called French Plums and Prunelloes may be shipped as stores.

Sugar, Raw, and *Melasses*, together or separate, two ounces a day for each person on board.

Fruit, Dried, two pounds a week for each person on board.

Rice, two pounds a week for each person on board.

Segars, Foreign, half an ounce a day for the master, each mate, and each cabin passenger.

The entire quantity of foreign segars allowed as stores for each voyage to be shipped in *one* package.

East India Goods.—By C. O., July 19, 1833, it is stated, that it appearing, as East India goods are always allowed to be removed to any of the ports which have been approved for the warehousing of goods in general, to be re-warehoused there on condition of the duties being paid within two years, under the general orders of 8th June, 1831, and 31st Oct. 1832, there is no objection to East India goods so removed, of the description specified in the list of foreign goods annexed to the general order of 28th Nov. 1832, being allowed to be delivered for exportation as ship stores, under the regulation of the said order, nor to such East India articles being removed ostensibly for shipment as stores, on the same being cleared from the warehouse within the limited period.

STORES.—BRITISH GOODS.

By C. O., Oct. 9th, 1831, the following additional articles are allowed to be shipped as stores from the bonded warehouses, free of duty:—

British Refined Sugar, three ounces per diem for the master, each mate, and each passenger.

Sugar Refined and *Treacle* in bond allowed to be shipped as stores under the regulations applicable to foreign goods. [T. O., Dec. 27, 1833.]

STORES, *continued, viz.*:—

By C. O., May 1, 1834, bastard sugar refined in bond may be shipped as stores, in the same proportion as is now permitted under the existing regulations to ship raw or unrefined sugar.

British Manufactured Tobacco, or *Foreign Segars*, half an ounce per man per day, to be taken separately or together, at the option of the parties.

The segars to be shipped from the bonded warehouses free of duty, and the other articles upon the usual bounty or drawback.

Tobacco.—By C. O., Feb. 5, 1833, the masters of South Sea Whalers may have the option of shipping from the bonding warehouses, as stores, either half an ounce of unmanufactured or negro-head tobacco per day, per man, or half an ounce of British manufactured tobacco per day, per man.

By C. O., July 19, 1833, the general order of the 5th Feb. last, allowing the masters of South Sea Whalers the option of shipping from the bonded warehouses, as stores, either half an ounce of unmanufactured or negro-head tobacco per day, per man, or half an ounce of British manufactured tobacco per day, per man, as allowed by the minute of 23d Nov. 1832, is extended to the masters of vessels engaged in foreign voyages generally.

By T. O., Sept. 6, 1833, unconsumed stocks of tobacco injured by the voyage may be delivered for re-manufacture, upon a bond being entered into by the parties to return the tobacco into the warehouse within a limited period for subsequent re-shipment as stores.

By T. L., Jan. 16th, 1837, the regulation requiring manufactured tobacco intended to be shipped as stores on board outward-bound vessels to be packed in the presence of an excise officer is dispensed with, and such tobacco intended to be shipped as stores may be removed from the manufacturer's premises into the custody of the officers of customs, with an excise permit only.

British Exciseable Goods, viz., Beer, Ale, and *Porter*, (together or separate,) one quart per diem for the master, each mate, and each passenger.

Vinegar, half a pint per man, per week.

By C. O., June 3, 1834, vinegar, the produce of Guernsey and Jersey, allowed to be shipped for stores direct from the *warehouses free of duty*, in the same manner as other bonded goods are now permitted to be exported for that purpose.

Soap, half an ounce per man, per day.

PART THE EIGHTH.

UNITED KINGDOM OF GREAT BRITAIN AND IRELAND.

ALIENS.

Former Act.—The Act 7 Will. IV., c. 54, for the registration of aliens *repealed.* 6 and 7 Will. IV., c. 11. May 19, 1836.

Declaration of Masters of Vessels arriving from Foreign Parts.—The master of every vessel which shall arrive in this realm from foreign parts shall immediately on his arrival declare in writing to the chief officer of customs at the port of arrival whether there is, to the best of his knowledge, any alien on board his vessel, and whether any alien hath, to his knowledge, landed therefrom at any place within this realm, and shall in his said declaration specify the number of aliens (if any) on board his vessel, or who have, to his knowledge, landed therefrom, and their names, rank, occupation, and description, as far as he shall be informed thereof; and if the master of any such vessel shall refuse or neglect to make such declaration, or shall wilfully make a false declaration, he shall for every such offence forfeit 20*l.*, and the further sum of 10*l.* for each alien who shall have been on board at the time of the arrival of such vessel, or who shall have, to his knowledge, landed therefrom within this realm, whom such master shall wilfully have refused or neglected to declare; and in case such master neglect or refuse forthwith to pay such penalty, it shall be lawful for any officer of customs, and he is hereby required, to detain such vessel until the same be paid: Provided always, that nothing hereinbefore contained shall extend to any mariner actually employed in the navigation of such vessel during the time that such mariner shall remain so actually employed. § 2.

Declaration of Alien on arrival from Abroad. Passport.—Every alien who shall arrive in any part of the United Kingdom from foreign parts shall immediately after such arrival present and show to the chief officer of customs at the port of debarkation, for his inspection, any passport which may be in his or her possession, and declare in writing to such chief officer, or verbally make to him a declaration, to be by him reduced into writing, of the day and place of his or her landing, and of his or her name, and shall also declare to what country he or she belongs and is subject, and the country and place from whence he or she shall then have come; which declaration shall be made in or reduced into such form as shall be approved by one of His Majesty's principal Secretaries of State; and if any such alien coming into this realm neglect or refuse to present and show any passport which may be in his or her possession, or if he or she shall neglect or refuse to make such declaration, he or she shall forfeit 10*l.* § 3.

Officer of Customs to register declaration, and deliver certificate to Alien.—The officer of customs to whom such passport shall be shown and declaration made shall immediately register such declaration in a book to be kept by him for that purpose (in which book certificates shall

be printed in blank, and counterparts thereof, in such form as shall be approved by one of His Majesty's principal Secretaries of State), and shall insert therein the several particulars by this Act required in proper columns, in both parts thereof, and shall deliver one part thereof to the alien who shall have made such declaration. § 4.

Officer of Customs to transmit declaration, &c.—The chief officer of customs in every port shall within two days transmit a true copy of the declaration of every master of a vessel, and a true copy of every such certificate, if in Great Britain, to one of His Majesty's principal Secretaries of State, and if such alien shall have arrived from any foreign country in Ireland he shall transmit a true copy of such declaration and of such certificate to the chief Secretary for Ireland. § 5.

Certificate of Alien departing the Realm.—Any alien about to depart from this realm shall before his or her embarkation deliver any certificate which he or she shall have received under the provisions of this Act to the chief officer of customs at the port of departure, who shall insert therein that such alien hath departed this realm, and shall forthwith transmit the same to one of His Majesty's principal Secretaries of State, or to the chief Secretary for Ireland, as the case may be, in like manner as hereinbefore is directed in respect to the certificate given to an alien on his or her arrival in this realm. § 6.

Certificates lost.—If any certificate issued to any alien by virtue of this Act shall be lost, mislaid, or destroyed, and such alien shall produce to one of His Majesty's Justices of the Peace proof thereof, and shall make it appear to the satisfaction of such Justice that he or she hath duly conformed with this Act, it shall be lawful for such Justice, and he is hereby required to testify the same under his hand, and such alien shall thereupon be entitled to receive from one of His Majesty's principal Secretaries of State, or from the chief Secretary for Ireland, as the case may be, a fresh certificate, which shall be of the like force and effect as the certificate so lost, mislaid, or destroyed. § 7.

Certificate without Fee.—All certificates hereinbefore required to be given shall be given without fee or reward whatsoever; and every person who shall take any fee or reward of any alien or other person, for any certificate, or any thing done under this Act, shall forfeit for every such offence 20*l.*; and every officer of the customs who shall refuse or neglect to make such entry or grant any certificate thereon, in pursuance of this Act, or shall knowingly make any false entry, or neglect to transmit the copy thereof, or to transmit any declaration of the master of a vessel, or any declaration of departure, in manner directed by this Act, shall forfeit for every such offence 20*l.*

Forging.—If any person shall wilfully make or transmit any false declaration, or shall wilfully forge, counterfeit, or alter, any declaration or certificate hereby directed, or shall obtain any such certificate under any other name or description than the true name and description of the alien intended to be named and described, without disclosing to the person granting such certificate the true name and description of such alien, or shall falsely pretend to be the person intended to be named and described in any such certificate, every person so offending shall, upon conviction thereof before two Justices, either forfeit any sum not exceeding 100*l.*, or be imprisoned for any time not exceeding three calendar months, at the discretion of such Justices. § 9.

Prosecutions.—All offences against this Act shall be prosecuted within six calendar months after the offence committed; and all such offences shall be prosecuted before two or more Justices of the Peace of the place where the offence shall be committed, who are required, in default of payment of any pecuniary penalty, to commit the offender to the common gaol for any time not exceeding one calendar month, unless the penalty shall be sooner paid, where such penalty shall not exceed 20*l.*, and

forthwith to report to one of His Majesty's principal Secretaries of State, or to the chief Secretary for Ireland, as the case may require, the conviction of every offender under this Act, and the punishment to which he is adjudged; and no writ of certiorari or of advocation or suspension shall be allowed to remove the proceedings of any Justices touching the cases aforesaid, or to supersede or suspend execution or other proceeding thereupon. § 10.

Exemptions. Proof as to Alien.—Nothing in this Act shall affect any foreign ambassador or other public minister duly authorised, nor any domestic servant of any such foreign ambassador or public minister, registered as such according to law, or being actually attendant upon such ambassador or minister; nor any alien who shall have been continually residing within this realm for three years next before the passing of this Act, or who shall hereafter at any time complete such residence of three years, and who shall have obtained from one of His Majesty's principal Secretaries of State, or from the chief Secretary for Ireland, a certificate thereof; nor any alien, in respect of any Act done or omitted to be done, who shall be under the age of 14 years at the time when such Act was so done or omitted to be done: Provided always, that if any question shall arise whether any person alleged to be an alien, and to be subject to the provisions of this Act, is an alien or not, or is or is not subject to the said provisions, the proof that such person is, or by law is to be deemed to be, a natural-born subject of His Majesty, or a denizen of this kingdom, or a naturalized subject, or that such person, if an alien, is not subject to the provisions of this Act or any of them, by reason of any exception in this Act or otherwise, shall lie on the person so alleged to be an alien and to be subject to the provisions of this Act.

Commencement.—This Act to commence from 1st July, 1836.

AGENTS, BROKERS, AND FACTORS.

Who may act as Agents in London.—It shall not be lawful for any person to act as an agent for transacting business at the Custom House in the port of London which shall relate to the entry or clearance of any ship, or of any goods, or of any baggage, unless authorised so to do by license of the commissioners of customs, who are to require bond to be given by every person to whom such license shall be granted, with one sufficient surety in the sum of 1000*l.*, for the faithful and incorrupt conduct of such person and of his clerks acting for him: Provided, that such bond shall not be required of any person who shall be one of the sworn brokers of the city of London; and if any person shall act as such agent, not being so licensed, or if any person shall be in partnership in such agency with any person not so licensed, such person shall, in either case, for every such offence, forfeit 100*l.* 3 and 4 Will. IV., c. 52. § 144.

How Treasury may revoke License.—It shall be lawful for the commissioners of His Majesty's treasury, by an order under their hands, to revoke any such license, and after a copy of such order shall have been delivered to such person or to his clerk, or left at his usual place of abode or business, such license shall be void. § 145.

Exemptions.—Nothing herein shall extend to prevent the clerk or servant of any person, or of any persons in co-partnership, from transacting any business at the Custom-house on account of such person, without such license; provided such clerk or servant shall not transact any such business as clerk, servant, or agent to any other person. § 146.

How Agent may appoint Clerk.—It shall be lawful for any such agent in co-partnership to appoint any person without license to be his clerk in transacting such agency: provided that no person shall be admitted to be such clerk to more than one agent or co-partnership of agents, nor until his name and residence, and the date of his appoint-

ment, shall have been indorsed on the license of every such agent, and signed by him, and witnessed by the signature of the collector and comptroller of the customs, unless such person shall have been appointed with consent of the commissioners of customs before the commencement of this act. § 147.

How Treasury may extend Regulations to other Ports.—It shall be lawful for the commissioners of His Majesty's treasury, by their warrant, to be published in the London or Dublin Gazette, to extend the regulations hereinbefore made, relating to agents in the port of London, to agents at any other port in Great Britain, or at any port in Ireland. § 148.

HOLIDAYS.

Customs.—No day shall be kept as a public holiday by the Customs except Christmas Day and Good Friday in every year, and any days appointed by His Majesty's proclamation for the purpose of a general fast or of a general thanksgiving, and also, so far as regards Scotland, any days appointed for such purposes by authority of the General Assembly, and also such days as shall have been appointed for the celebration of the birthdays of their Majesties and of their successors, and such days as shall be kept as public holidays by the officers and servants of the dock companies in the United Kingdom. 3 and 4 Will. IV., c. 51, § 13.

Excise.—No holidays whatever shall be kept at any office of excise, except Christmas Day and Good Friday in every year, and any days which are or shall be appointed by His Majesty's proclamation for the purpose of a general fast or thanksgiving, the anniversaries of the restoration of His Majesty King Charles the Second, and of the coronation of His Majesty, and the birthdays of their Majesties and of the Prince of Wales, and their respective successors; and also such days as are or shall be appointed by any warrant issued for that purpose by the lords of the treasury. 7 and 8 Geo. IV., c. 53, § 16.

RETURN OF DUTY.

Time for Return of Duty Overpaid.—Although any duty of customs shall have been overpaid, or although after any duty of customs shall have been charged and paid it shall appear or be judicially established that the same had been charged under an erroneous construction of the law, it shall not be lawful to return any such overcharge after the expiration of three years from the date of such payment. 3 and 4 Will. IV., c. 52, § 126.

SAMPLES.

It shall be lawful for the officers of customs to take such samples of any goods as shall be necessary for ascertaining the amount of any duties payable on the same; and all such samples shall be disposed of and accounted for in such manner as the commissioners of customs shall direct. 3 and 4 Will. IV., c. 52, § 124.

As to Samples of specific articles, see under the names of those articles on Imports.

As to Samples under the Warehousing Act, see Warehousing, p. 214.

CONSULS' FEES.

Table of Fees allowed to be taken by Consuls General and Consuls, by the Act of 6 Geo. IV., c. 87.

Table A.

Certificate of due landing of goods exported from the United Kingdom	2 dollars.
Signature of ship's manifest	2 dollars.
Certificate of origin, when required	2 dollars.

Consuls' Fees, *continued, viz.:*—

Bill of Health, when required	2 dollars.
Signature of muster-roll, when required	2 dollars.
Attestation of a signature, when required	1 dollar.
Administering an oath, when required	½ dollar.
Seal of office, and signature of any other document not specified herein, when required	1 dollar.

Table B.

Bottomry or arbitration bond	2 dollars.
Noting a protest	1 dollar.
Order of survey	2 dollars.
Extending a protest or survey	1 dollar.
Registrations	1 dollar.
Visa of passport	½ dollar.
Valuation of goods	1 per cent.
Attending sales, ½ per cent. where there has been a charge for valuing; otherwise 1 per cent.	
Attendance out of Consular Office at a shipwreck, 5 dollars *per diem* for his personal expenses, over and above his travelling expenses.	
Ditto on opening a will	5 dollars.
Management of property of British subjects dying intestate.	2½ per cent.

The dollars mentioned in the above tables are in all cases to be paid by the delivery of dollars, each of which is to be of the value of 4*s.* 6*d.* sterling, and no more, according to the rate of exchange prevailing at the place where such payment is made.

PART THE NINTH.

EUROPE.

BRITISH POSSESSIONS.

As to the Importation into the United Kingdom of goods the produce of Asia, Africa, or America, from Europe, see p. 2.

How the King may regulate Trade of Colonies.—It shall be lawful for His Majesty, by and with the advice of his Privy Council, by any orders in council to be issued from time to time, to give such directions and make such regulations touching the trade and commerce to and from any B. P. on or near the continent of Europe, or within the Mediterranean Sea, or in Africa, or within the limits of the East India Company's charter (excepting the possessions of the said company), as to His Majesty in council shall appear most expedient and salutary, any thing in this act to the contrary notwithstanding; and if any goods be imported or exported in any manner contrary to such order of His Majesty in council, the same shall be forfeited, together with the ship importing and exporting the same. 3 and 4 Will. IV., c. 59, § 81.

Segars.—By T. L., Oct. 1, 1835, segars may be imported into the Channel Islands in packages containing 100 lb. each.

ISLE OF MAN.

As to Ships in which Goods may be imported and exported, see p. 2.
Principal Ports.—Douglas, Peel, Ramsey.

Import duties.—There shall be paid unto His Majesty the several duties of customs as the same are respectively set forth herein, upon importation into the Isle of Man of the several goods, according to the quantity or value thereof (3 and 4 Will. IV., c. 60), viz.:

A Table of the Duties of Customs payable on Goods Imported into the Isle of Man.

	£	s.	d.
Coals from the United Kingdom	Free.		
Coffee, the duties of consumption in the United Kingdom not having been paid thereon, lb. . . .	0	0	4

Corn. It shall not be lawful to import into the Isle of Man any foreign corn, grain, meal, or flour, except upon payment of the same duties as are payable on the importation into the United Kingdom of corn, grain, meal, or flour. 5 and 6 Will. IV., c. 13, § 1. (July 3, 1835.)

Certificate of Average Prices.—The certificate of the aggregate average prices of corn shall be transmitted to the collector or other chief officer of customs at the port of Douglas, in the Isle of Man; and the duties payable in the Isle of Man shall be ascertained from time to time by the prices set forth in such certificate, in like manner as the same are ascertained in the United Kingdom. § 2.

Hemp, cwt.	0	0	1
Hops, from the United Kingdom, lb. . . .	0	0	$1\frac{1}{4}$
Iron, from foreign parts, 100*l.* value . . .	10	0	0

	£	s.	d.
Spirits, viz.:—			
——— Foreign Spirits, gal.	0	4	6
——— Rum of the British Plantations, not exceeding the strength of proof by Sikes's hydrometer, and so in proportion for any greater strength, gal.	0	3	0
Sugar, Muscovado, cwt.	0	1	0
Tea, Bohea, lb.	0	0	6
—— Green, lb.	0	1	0
Tobacco, lb.	0	1	6
Wine, French, tun of 252 gals.	16	0	0
——— any other sort, tun of 252 gals.	12	0	0
Wood, from Foreign Parts, viz.:—			
—— Deal Boards, 100*l.* val.	10	0	0
——— Timber, 100*l.* val.	10	0	0
Goods, imported from the United Kingdom, and entitled to any bounty or drawback of excise on exportation from thence, and not hereinbefore enumerated, or charged with duty, 100*l.* val.	5	0	0
——— imported from the United Kingdom, and not hereinbefore charged with duty, 100*l.* val.	2	10	0
——— imported from any place from whence such goods may be lawfully imported into the Isle of Man, and not hereinbefore charged with duty, 100*l.* val.	15	0	0

EXEMPTIONS.

Except the several goods following, and which are to be imported into the Isle of Man Duty Free (that is to say) :—

Certain Goods in any Ship from any Place.—Flax, flax seed, raw or brown linen yarn, wood ashes, weed ashes, flesh of all sorts; also corn, grain, or meal of all sorts, when importable; any of which goods may be imported into the said Isle from any place in any ship.

British Goods.—Any sort of white or brown linen cloth, hemp, hemp seed, horses, black cattle, sheep, all utensils and instruments fit and necessary to be employed in manufactures, in fisheries, or in agriculture. Bricks, tiles, all sorts of young trees, sea shells, lime, soapers' waste, packthread, small cordage for nets, salt, boards, timber, wood hoops, being the growth, production, or manufacture of the United Kingdom, and imported from thence in British ships.

British Colonial Goods.—Iron in rods or bars, cotton, indigo, naval stores, and any sort of wood commonly called lumber, (viz. deals of all sorts, timber, balks of all sizes, barrel boards, clap boards, pipe boards, or pipe hold, white boards for shoemakers, broom and cant spars, bow staves, capravan, clap holt, ebony wood, headings for pipes and for hogsheads and for barrels, hoops for coopers, oars, pipe and hogshead staves, barrel staves, firkin staves, trunnels, speckled wood, sweet wood, small spars, oak plank, and wainscot,) being of the growth, production, or manufacture of any British colony or plantation in America or the West Indies, and imported from the United Kingdom in British ships.

British Goods to appear upon Cockets.—No goods shall be entered in the Isle of Man as being the growth, produce, or manufacture of the United Kingdom, or as being imported thence, except such goods as shall appear upon the cockets of the ship importing the same to have been duly cleared at some port in the United Kingdom, to be exported to the said Isle. § 3.

Goods Importable only under License.—The several sorts of goods enumerated in the schedule hereinafter contained shall not be imported into the Isle of Man, nor exported from any place to be carried to the Isle of Man, without the *license* of the commissioners of customs first

obtained, nor in greater quantities in the whole, in any one year, than the respective quantities of such goods specified in the schedule; and such goods shall not be so exported nor so imported, except from the respective places set forth in the said schedule, and according to the rules subjoined thereto; viz.:—

SCHEDULE OF LICENSE GOODS.

Wine, 110 tuns.
Spirits, viz.:—
——— Foreign Brandy, 10,000 gallons.
——— Foreign Geneva, 10,000 gallons.
From the United Kingdom, or from any place from which the same might be imported into the United Kingdom for consumption therein.
——— Rum of the B. P., 60,000 gallons.
From Great Britain.
Bohea Tea, 70,000 lb.
Green Tea, 5,000 lb.
Coffee, (unless the duties of consumption in the United Kingdom shall have been paid thereon,) 8,000 lb.
Tobacco, 60,000 lb.
Muscovado Sugar, of B. P., 10,000 cwt.
Playing Cards, 4,000 packs.
From England.
Refined Sugar, 800 cwt.
From the Port of Liverpool.

And such additional quantities of any such several sorts of goods as the commissioners of His Majesty's treasury shall from time to time, under any special circumstances of necessity, direct, from such sorts respectively; subject to the following

Rules, viz.:—

Subject to certain Rules.—1. All such goods to be imported into the port of Douglas, and by His Majesty's subjects, and in British ships of the burthen of fifty tons or upwards:

Tobacco.—2. Such tobacco to be shipped only in ports in England where tobacco is allowed to be imported and warehoused without payment of duty:

Wine.—3. Such wine to be so imported only in casks or packages containing not less than a hogshead each, or in cases containing not less than three dozen reputed quart bottles or six dozen reputed pint bottles each:

Spirits.—4. Such brandy and geneva to be imported only in casks containing one hundred gallons each, at least:

Strength of Spirits.—5. Such brandy and geneva not to be of greater or higher degree of strength than that of one to nine over hydrometer proof:

Warehouse Goods.—6. Such goods, when exported from Great Britain, may be so exported from the warehouse in which they may have been secured without payment of duty:

Drawbacks.—7. If the duties of importation have been paid in the United Kingdom on such goods, a full drawback of such duties shall be allowed on the exportation:

Sugar Bounty.—8. Upon the exportation from Liverpool of such refined sugar, the same bounty shall be allowed as would be allowable on exportation to foreign parts:

Export Bond in United Kingdom.—9. Upon exportation from the United Kingdom of any such goods from the warehouse, or for drawback, or for bounty, so much of the form of the bond, or of the declaration, or of any other document required in the case of exportation of

such goods generally to foreign parts as is intended to prevent the landing of the same in the Isle of Man shall be omitted:

Certificate of Landing.—10. No drawback or bounty to be allowed, nor export bond cancelled, until a certificate of the due landing of the goods at the port of Douglas be produced from the collector and comptroller of the customs at that port:

Goods laden in Foreign Ports.—11. If any goods be laden at any foreign place, the species and quantity of such goods, with the marks, numbers, and denomination of the packages containing the same, shall be indorsed on the license, and signed by the British consul at the port of lading; or if there be no British consul, by two known British merchants:

License to be delivered up.—12. Upon importation into the port of Douglas of any such goods, the license for the same shall be delivered up to the collector or comptroller of that port. § 4.

Export and carrying Coastwise of License Goods. Wine.—It shall not be lawful to re-export from the Isle of Man any goods which have been imported into the said Isle with license of the commissioners of customs as aforesaid; and it shall not be lawful to carry any such goods coastwise from one part of the said Isle to another, except in vessels of fifty tons burthen at the least, and in the same packages in which such goods were imported into the said Isle: and it shall not be lawful to remove any wine from one part of the said Isle to another, by and except in such packages or in bottles. § 10.

Export of Foreign Goods to United Kingdom.—It shall not be lawful to export from the Isle of Man to any part of the United Kingdom any goods which are the growth, produce, or manufacture of any foreign country. § 11.

Goods Imported or Exported, &c., contrary to Law.—If any goods be imported into or exported from the Isle of Man, or carried coastwise from one part of the said Isle to another part of the same, or shall be waterborne, or brought to any wharf or other place with intent to be waterborne to be so exported or carried, or shall be removed by land within the said Isle, contrary to any of the directions of this Act, the same and the packages containing the same shall be forfeited, together with all ships or boats, and all cattle and carriages used or employed therein; and every person offending therein shall forfeit for every such offence 100*l.*, or the full amount of all duties which would be payable in respect of such or similar goods for home consumption of the same in the United Kingdom, at the election of the commissioners of customs. § 12.

Goods prohibited to be Imported.—The several sorts of goods enumerated in the schedule hereinafter contained, denominated "Schedule of Prohibitions," shall not be imported into the Isle of Man, viz.:—

SCHEDULE OF PROHIBITIONS.

Goods the produce or manufacture of places within the limits of the East India Company's charter; except from the United Kingdom:

Cotton yarn, cotton cloth, linen cloth, glass manufactures, woollen manufactures, unless *bonâ fide* laden in and imported directly from the United Kingdom:

Spirits of greater strength than one to nine over hydrometer proof, except spirits the produce of the British possessions in America, or of the Cape of Good Hope:

British distilled spirits.

All goods prohibited to be imported into the United Kingdom to be used or consumed therein, on account of the sort or description of the same. § 13.

Limiting quantity of Spirits, Tea, and Tobacco for use of Seamen in

Decked Vessels. In open Boats.—And whereas it is expedient that the quantities of spirits, and tobacco, and tea allowed to be exported in decked vessels or open boats respectively, bound from the Isle of Man to Great Britain or Ireland, for the use of the seamen then belonging to and on board such decked vessels or open boats, should be limited: If any decked vessel bound from the Isle of Man to any port of Great Britain or Ireland shall have on board for the use of the seamen any spirits exceeding the quantity of half a gallon for each seaman, or any tobacco exceeding 1 lb. for each seaman, or any tea exceeding 2 lb. for the whole of the seamen on board such vessel, or if any open boat, bound from the Isle of Man to any port of Great Britain or Ireland shall have on board for the use of the seamen any spirits exceeding one quart for each seaman, or any tobacco exceeding 1½ lb. for each seaman, or any tea exceeding 1 lb. weight for the whole of the seamen on board such boat, all such foreign spirits, tobacco, and tea respectively, together with the packages containing the same, and also every such vessel or boat, together with all the guns, furniture, ammunition, tackle, and apparel thereof, shall be forfeited. § 14.

Certificate for Goods the Produce of the Isle of Man.—Before any goods shall be shipped in the Isle of Man for exportation to the United Kingdom, as being the produce or manufacture of that island, proof shall be made by the written declaration of some competent person, to the satisfaction of the collector and comptroller of customs at the port of shipment, that such goods, describing and identifying the same, are the produce or the manufacture, as the case may be, of the said island, and in such declaration shall be stated the name of the person by whom such goods are intended to be entered and shipped: any such person at the time of entry (not being more than one month after the date of such declaration) shall make and subscribe a declaration before such collector or comptroller that the goods to be shipped in virtue of the entry are the same as are mentioned in such declaration; and thereupon the collector and comptroller shall, on demand, give to the master of the ship in which the goods are to be exported a certificate of such proof of produce or of manufacture having been made in respect of such goods, describing the same, and setting forth the name of the exporter and of the exporting ship, and of the master thereof, and the destination of the goods: and such certificate shall be received at the port of importation in the United Kingdom, instead of the certificate of the governor, lieutenant-governor, or commander-in-chief of the said island, heretofore required. § 15.

Certificate of Landing.—No drawback or bounty shall be allowed for any goods exported from the United Kingdom to the Isle of Man until a certificate shall be produced from the collector and comptroller of the customs of the Isle of Man of the due landing of such goods. 3 & 4 W. IV., c. 52, § 92.

GUERNSEY, JERSEY, &c.

As to the Ships in which Goods may be imported and exported, see p. 3.

Tonnage of Ships, and Size of Packages for Spirits, Tobacco, and Snuff.—No brandy, geneva, or other spirits (except rum of the British Plantations) shall be imported into or exported from the islands of Jersey, Guernsey, Alderney, or Sark, or either of them, or removed from any one to any other of the said islands, or coastwise from any one part to any other part of either of the said islands, or shall be shipped in order to be so removed or carried, or shall be waterborne for the purpose of being so shipped, in any ship or boat of less burthen than 100 tons (except when imported from the United Kingdom in ships of the burthen of 70 tons at least), nor in any package of less size or content than forty

gallons (except when in bottles*, and carried in a square-rigged ship), nor any tobacco or snuff in any ship or boat of less burthen than 100 tons (except when imported from the United Kingdom in ships of the burthen of 70 tons at least), nor in any package containing less than 450 lb.† (except any such spirits or loose tobacco as shall be for the use of the seamen belonging to and on board any such ship or boat, not exceeding two gallons of the former and 5 lb. of the latter for each seaman, and also except such manufactured tobacco or snuff as shall have been duly exported as merchandise from Great Britain or Ireland), on pain of forfeiture of all such foreign brandy, geneva, or other spirits, tobacco, or snuff, together with the packages containing the same, and also of every such ship, vessel, or boat, together with all the guns, furniture, and ammunition, tackle, and apparel thereof. 3 & 4 W. IV., c. 59, § 88.

Vessels of Ten Tons supplying Sark.—Nothing herein shall extend to subject to forfeiture or seizure, under any of the provisions of this act, any boat not exceeding the burthen of ten tons for having on board at any one time any foreign spirits of the quantity of ten gallons or under, in packages of less size or content than forty gallons, or any tobacco, snuff, or tea, not exceeding 50 lb. weight of each, for the supply of the said island of Sark, such boat having a license from the proper officer of customs at either of the islands of Guernsey or Jersey for the purpose of being employed in carrying commodities for the supply of the said island of Sark, which license such officer of customs is hereby required to grant without taking any fee or reward for the same: Provided always, that every such boat having on board at any one time any greater quantity of spirits than ten gallons, or any greater quantity of tobacco or snuff than 50 lb. of each of the said articles, unless such greater quantity of spirits, tobacco, or snuff shall be in casks or packages of the size, content, or weight hereinbefore required, or having on board at any one time any greater quantity of tea than 50 lb., shall be forfeited. § 89.

Persons found on board Vessels liable to forfeiture.—Every person who shall be found or discovered to have been on board any vessel or boat liable to forfeiture under any act relating to the revenue of customs for being found within one league of the islands of Guernsey, Jersey, Alderney, or Sark, having on board or in any manner attached or affixed thereto, or conveying or having conveyed in any manner such goods or other things as subject such vessel or boat to forfeiture, or who shall be found or discovered to have been on board any vessel or boat from which any part of the cargo shall have been thrown overboard during chase, or staved or destroyed, shall forfeit 100*l.* § 90.

Goods Duty Free, with exceptions. Countervailing Duty.—It shall be lawful to import into the United Kingdom any goods of the produce or manufacture of the islands of Guernsey, Jersey, Alderney, Sark, or Man, from the said islands respectively, without payment of any duty (except in the cases hereinafter mentioned); and that such goods shall not be deemed to be included in any charge of duties imposed by any act hereafter to be made on the importation of goods generally from parts beyond the seas: Provided always, that such goods may nevertheless be charged with any proportion of such duties as shall fairly countervail any duties

* By C. O., Dec. 6, 1833, the importation of bottled spirits from Guernsey into this country, in such of the regular traders as are of seventy tons burthen and upwards, whether square-rigged or not, allowed.

By 4 and 5 Will. IV., c. 89, § 22, it shall be lawful to import into the islands of Jersey, Guernsey, Alderney, or Sark, brandy, geneva, or other spirits, and tobacco, from foreign parts, in packages required by law, in ships of the burthen of seventy tons at least, and to export the like goods from the said islands in ships of the like tonnage.

† By 6 and 7 Will. IV., c. 61, § 14, this restriction shall not extend to any segars in packages of not less than 100 lb.

By T. L., Oct. 29, 1836, tobacco and snuff may be imported into and exported from the islands of Guernsey and Jersey in packages containing 300 lb. each.

of excise or any coast duty payable on the like goods, the produce of the part of the United Kingdom into which they shall be imported*: Provided also, that such exemption from duty shall not extend to any manufactures of the said islands made from materials the produce of any foreign country, except manufactures of linen or cotton made in and imported from the Isle of Man. 3 & 4 W. IV., c. 52, § 40.

Certificate of Produce.—Before any goods shall be entered as being the produce of the said islands (if any benefit attach to such distinction), the master of the ship or vessel importing the same shall deliver to the collector or comptroller a certificate from the governor, lieutenant-governor, or commander-in-chief of the island from whence such goods were imported that proof had been made, in manner required by law, that such goods were of the produce of such island, stating the quantity and quality of the goods and the number and denomination of the packages containing the same; and such master shall also make and subscribe a declaration before the collector or comptroller that such certificate was received by him at the place where such goods were taken on board, and that the goods so imported are the same as are mentioned therein. § 41.

Produce of Colonial Fisheries.—It shall be lawful for the lords commissioners of His Majesty's treasury, when and so long as they shall think fit, to permit any goods the produce of the British Possessions or fisheries in North America, which shall have been legally imported into the islands of Guernsey or Jersey direct from such Possessions, to be imported into the United Kingdom for home use direct from those islands, under such regulations as the said commissioners shall direct, any thing in the law of navigation to the contrary notwithstanding. § 42.

Vessels with Stone, &c., not to be piloted.—No vessel arriving on the coast of England from Guernsey, Jersey, Alderney, Sark, or Man, wholly laden with stone the production thereof, shall be liable to be conducted or piloted by pilots appointed and licensed by the corporation of the Trinity House of Deptford Strond, any law, custom, or usage to the contrary notwithstanding. § 43.

How Tea may be imported.—It shall be lawful to import any tea into the islands of Guernsey, Jersey, Alderney, or Sark, from the Cape of Good Hope and places eastward of the same to the Straits of Magellan, or from the United Kingdom, and not from any other place, in such and the like manner as if the same were set forth in an act passed in the present session of parliament to regulate the trade of the British Possessions abroad. 3 & 4 W. IV., c. 101.

Certificate of Production of Goods.—It shall be lawful for any person who is about to export from any of the islands of Guernsey, Jersey, Alderney, or Sark, to the United Kingdom, or to any of the British Possessions in America, any goods of the growth or produce of any of those islands, or any goods manufactured from materials which were the growth or produce thereof, or of the United Kingdom, to go before any magistrate of the island from which the goods are to be exported, and make and sign before him a declaration that such goods, describing the same, are of such growth or produce, or of such manufacture, and such magistrate shall administer and sign such declaration; and thereupon the governor, lieutenant-governor, or commander-in-chief of the island from which the goods are to be exported shall, upon the delivery to him of such declaration, grant a certificate under his hand of the proof contained in such declaration, stating the ship in which and the port to which, in the United Kingdom or in any such Possession, the goods are to be exported; and such certificate shall be the proper document to be produced at such ports respectively in proof that the goods mentioned

* On spirits, the excise duty on British spirits of 7*s.* 6*d.* the gallon is charged.

therein are of the growth, produce, or manufacture of such islands respectively. 3 & 4 Will. IV., c. 59, § 86.

Clearance.—No vessel or boat belonging wholly or in part to His Majesty's subjects shall sail from Guernsey, Jersey, Alderney, Sark, or Man, without a clearance, whether in ballast or having a cargo; and if with a cargo, the master shall give bond to His Majesty, in double the value of the vessel or boat and of the cargo, for duly landing the same at the port for which the vessel clears; and every such vessel or boat not having such clearance, or which, having a clearance for a cargo, shall be found light or with any part of the cargo discharged before delivery thereof at the port specified in the clearance (unless through necessity, or for preservation of the vessel or boat, to be proved to the satisfaction of the commissioners of customs), shall be forfeited. 3 & 4 Will. IV., c. 53, § 7.

British Fisheries.—Craft, food, victuals (except spirits), and materials fit for the British fisheries, may be exported. 6 & 7 Will. IV., c. 60, § 15.

See Part 12.

JERSEY*.

Duties, &c.—At this instant there is no tariff; the only duties collected are local, and only on spirits and wines, the former paying 1*s.* per gallon when 10 degrees under proof, and in proportion for greater strength. French wine pays 1*l.* the hogshead, Portugal and Spanish 1*l.* 5*s.* the like quantity; and all wines, if imported in glass, 1*s.* the dozen. The foregoing rates are payable on importation; and they are equally allowed on exportation, excepting when they are taken away in small quantities as ship stores.

Harbour Dues, &c.—The Harbour Dues are levied as under. In the first place, vessels of and under 24 tons pay the harbour-master, as his fee, 2*s.*; those above that tonnage 1*d.* for every ton register, each voyage; and the next vessel arriving here only six times in the twelvemonth, pays to the harbour 6*d.* per ton; coasters or others, arriving a greater number of voyages in the same period, pay only 4*d.* per ton register each voyage.

Vessels belonging to the Port.—The number of registered vessels belonging to the port for the past year was 232, admeasuring 20,864 (principally new) tons, and employing 2,048 men. There is reason to think there will still be an increase this year, from the number of vessels which have been built.

Steam Vessels.—Steamers ply as follow. Admiralty vessels from Weymouth, with the mails, every Wednesday and Saturday evening, returning every Saturday and Tuesday; private steamers, new vessels of 120 and 100 horse power, from Southampton every Tuesday, Thursday, and Saturday, during the summer, say from commencement of May to the end of September; in April, generally the first, and October the last month of the season, they leave only on Tuesdays and Fridays, and the same days are observed on their return from the Channel islands throughout the season: from Plymouth there is only one steamer, seldom plying before May, and continuing generally October through: this vessel leaves every Thursday, and returns every Friday. All these vessels touch at Guernsey, both in coming down and on returning. The last two summers, a steamer has been running hence to Granville and St. Malo three times a week, on Mondays to the former, and on Wednesdays and Fridays to the latter, returning to the island the following day. It mostly happens that the time of this latter vessel leaving this is so arranged, that passengers arriving from England and Guernsey are taken on without landing, and the same facility is generally observed on her return by the steamers bound for England.

* The information is all supplied by the Jersey correspondent.

Moneys, Weights, and Measures.—The coin of the realm is lately become the legal tender, and circulates at a fixed premium (by the authorities) of 8⅓ per cent. French and Spanish moneys are also current, but are not frequently used in purchases at this island, as the former is generally reserved by parties who collect it for public travelling. "The States" of the island have no issue as have the Guernsey, although we have here several private banking companies, independent of individual bankers, who put out 1*l.* notes, the old currency, at 20*s.* or 24 francs; and the new currency (or fixed premium) at 20*s.* British, or 26 francs, being a difference of 1*s.* 8*d.* on the two notes, or the premium of 1*d.* on the shilling English, equivalent to the rate of 8⅓ per cent. I am told the Jersey pound is exactly equal to the pound Danish, or in other words, that 104 pounds Jersey will weigh down 112 pounds English, the difference being as 13 to 14. The measure in general use is called a "cabot," fourteen of which are computed to furnish an imperial quarter of wheat, and eleven of barley. The potato cabot is considered to weigh forty pounds Jersey; the apple cabot (of all sorts) to average thirty-eight pounds. As to other commodities, the weight of the cabot differs as to the specific gravity of the ingredient introduced. The liquid measure here adopted is the "pot," two hundred of which are computed to yield ninety-two imperial gallons, equal to a loss of 8 per cent. on the gallon.

RUSSIA.

Principal Northern Ports.—Archangel, Abo, Aland (Island of), Arensberg, Bjorneburg, Brahastadt, Borgo, Cronstadt (Island of), Christianstadt, Dago (Island of), Ekenas, Gamla Carleby, Hapsal or Gapsal, Helsingfors, Jacobstadt, Kola, Kunda, Libau, Lovisa, Narva, Ny Carleby or New Carleby, Nystadt, Onega, Petersburg, Pernau, Riga, Revel, Sweaborg, Taganrog, Uleaborg, Wyborg, Windau, Wasa.

In a letter, dated Archangel, June, 9-16, 1835, from T. H. Carew Hunt, Esq., to Lord Palmerston, it is stated, that by the customs laws of the empire of Russia, at a certain distance outside every port in the empire, there shall be stationed an officer of customs, whose duty it is to put seals on all the hatches, lockers, and the like places of all ships arriving at such port; moreover, every ship which shall (except from stress of weather) run past this station, without submitting to be sealed by the officers, is to be fined the sum of 100 silver roubles (about 16*l.* sterling).

SHIPS' STORES.

September, 1836.

A Translation of clauses in the Customs law of the Russian empire affecting ships' stores and provisions on their entry into Russian ports.

Shipmasters arriving in ports of the Baltic from beyond the Sound, or in the ports of the Black and Azoff Seas from beyond the Dardanelles, are allowed to pass for the use of their crews, for each man of the same, including the shipmaster—

Spirituous liquors, 2 ankers, 14 gallons; beer or porter, 3 gallons; wine, 1 gallon; coffee, 10lb. Russian weight; tea, 1½lb. Russian weight; sugar, 40lb. Russian weight—36lb. English.

Duty is to be paid on any overplus found on board the vessels if such goods be admitted to duty. Note—if the overplus be entered it is not confiscated; if not, it is confiscated, and a fine levied of five times the duty on goods, and twice the sale value on prohibited goods.

NOTIFICATION.

The Hydrographic Board of the Imperial Russian Admiralty hereby give notice, that in order to point out to mariners the low coast at the entrance of the Straits of Moen (Moenund), when coming in from the Gulf of Riga, a stone tower, surmounted by a globe, was erected in August, 1836, on the north-west point of the island of Paternoster.

The said tower is 42 English feet high from the ground, and 53 feet above the level of the sea, and is painted light red. It is situated in lat. 58, 33 N., long. 23, 31 E., of Greenwich.

THE NEW RUSSIAN TARIFF.

Tariff of the articles of foreign merchandise, the importation of which is permitted, and of various articles, the custom-house duty upon which has been reduced or modified.

DESCRIPTION OF MERCHANDISE.	Import Duty. Rbls. Cps.
Amber in lumps or dust, lb.	0 5
——, cut, lb.	4 0
Aromatic oils of every description, in bottles cut and polished, gilt or silvered, with metallic covers and stoppers, and in general with ornaments; also in bottles not cut, but with moulded ornaments, the whole to be weighed together, lb.	3 0
(Oil of bitter almonds is still prohibited.)	
Almond-paste, lb.	0 80
—— husks, lb.	1½ 0
Brooms, lb.	0 30
Butter of cows' or sheep's milk, lb.	5 0
Borax, lb.	2 50
Blacking (including the bottle or other vessel), lb.	0 60
Bonbon books, bound, lb.	5 0
Bones of various animals (ground), lb.	1 50
Brushes (artists', mounted in a species of metal), lb.	3 0
Beads worked into purses, &c. (if mounted they are prohibited), lb.	1 50
Cider, hogshead	36 0
——, in bottles, bottle	0 40
Cocoa, every preparation of, lb.	1 0
Candles (of spermaceti), lb.	10 0
Chocolate of every description, lb.	1 0
Cases for razors, needles, &c., together with the boxes, coffrets, and other articles for ladies' work-tables, with the exception of such as may hereafter be specially mentioned, lb.	5 0
CONFECTIONERY (LIQUID).	
Every species of fruit preserved in syrup of honey or sugar, and the syrups of fruits, lb.	0 50
Compotes, marmalades, of cherries, prunes, or other fruits (postila), lb.	0 40
Cherries (boiled and preserved without sugar), lb.	0 15
CONFECTIONERY (DRY).	
Including hard sweetmeats of every description, lemon and orange peel, lozenges, dried fruits, &c., lb.	0 80
Corals—cut, or moulded after any fashion (with the exception of such as may hereafter be named in this tariff), lb.	4 0
——, artificial, in any sort of workmanship not specially named in this tariff	4 0
(Corals, both natural and artificial, mounted in gold or silver, or other metals, are still prohibited.)	
Colours, for artists, with the wooden, tin, or *papier maché* boxes in which they are packed, lb.	1 0
Cotton goods, and goods half cotton, mixed with hemp or flax, viz.:—	
White handkerchiefs of cambric, &c., lb.	1 50
Stockings and nightcaps, coloured, lb.	0 70
——, embroidered, lb.	1 0
Cotton goods, dyed, of one colour, and embroidered (those excepted which may be mentioned in another part of this tariff), lb.	1 50
Handkerchiefs of the same description, lb.	2 0

	Import Duty. Rbls. Cps.
All cotton goods of various colours and designs, whether striped or woven, made up and embroidered, &c. (except those specially mentioned elsewhere), lb.	2 0
Handkerchiefs of a similar description, lb.	2 50

I. Nankeens and all sorts of cotton and half cotton goods woven and printed, whether transparent, non-transparent, or demi-transparent, with the exception of those hereinafter named, remain prohibited. 2. Turkish goods, up to this time prohibited or not named, are to be included in the list above mentioned. 3. As doubts often arise whether white cotton goods, when checked or striped, or otherwise similarly designed, are to be considered as non-transparent or demi-transparent; and seeing the great difference in the custom-house duties on these articles, it is ordained, that in the number of goods of this description, of which the duty on the non-transparent is fixed at 70 copecs, and on the transparent and demi-transparent at 2 roubles 20 copecs per lb., those shall be considered as non-transparent which, in the pound weight, contain less than 9¾ archines square. Those, on the contrary, which contain more than 9¾, and not more than 12¼ archines square, shall pay 1 rouble 40 copecs, instead of 2 roubles 20 copecs in silver money, per lb. The Minister of Finance is furthermore authorized to make, during the year 1838, such changes as may, by the practice of the interval, appear necessary with regard to the contents of the weight of the above-mentioned articles, by giving the trading public notice of his determination. He shall besides send to the custom-houses and give them the necessary instructions upon the subject of the duties to be levied upon those goods which until now have been considered transparent, even when those objects cannot be assimilated to the above rule.

It is self-evident that this rule does not extend to the cotton goods, upon which a duty has been imposed of more than 70 copecs per pound on the one description, and of 2 roubles 20 copecs per pound on the other; nor upon those specifically mentioned, as tulles, pettmets, and lace of Turkish fabric, admitted exclusively into the ports of the Black Sea and the Sea of Azoff.

Chalk, berkov	1 0
Cheese, lb.	4 0
Cork	free.
Cotton, hempen, and other wicks for lamps or candles, lb.	5 0
Coffee and pepper mills, lb.	0 80
Dross of lead or scoria, lb.	3 0
Dolls of every description, lb.	4 0
Enamel, painting upon enamel, except images and painted table-ware, which remain prohibited	free.
Emery—in dust, lb.	0 20
Earthenware—white, or if one colour without gold or silver design or border, lb.	4 0
———, with gold or silver borders, ornaments, &c., lb.	10 0
Fruits—apples and pears, fresh, barrel, of 2 ankers	0 75
Fish-hooks and bait, and fishing-rods, lb.	0 80

FLAXEN AND HEMPEN GOODS.

Pocket-handkerchiefs, white, with or without borders, with the exception of those specifically mentioned, lb.	1 80
White flaxen or hemden cloth, with the exceptions as above; also white flaxen or hempen cloth with an admixture of cotton, lb.	1 50
———, dyed, printed, flowered, woven, knit, or embroidered, lb.	6 0
Handkerchiefs of a similar description to the above, lb.	8 0
Table-cloths, napkins, and towels of linen; ditto with an admixture of cotton, white, coloured, flowered, woven, and embroidered, lb.	2 0
Stockings and nightcaps of hempen or flaxen thread, either of one or of many colours, lb.	1 0
———, embroidered, lb.	1 50
(Every other article of flaxen or hempen manufacture printed, with the exception of the above-mentioned, is still prohibited.)	
Galanga, in dust, lb.	2 0

GLOVES.

Of cotton or demi-cotton, with threads of flax or hemp, white or coloured, woven or knit, lb.	0 70
Similar gloves, embroidered, lb.	1 0
Gloves of flax or hemp, white or coloured, lb.	1 0
———, embroidered, lb.	1 50

	Import Duty. Rbls. Cps.
Gloves, *continued, viz.:*—	
———, of white silk, half silk, or a mixture of silk, woven or knit, lb.	4 0
———, coloured, lb.	5 0
———, embroidered, lb.	6 0
(Chamois gloves are prohibited.)	
Ginger, whole or ground, lb.	3 0
Gum, elastic, in lumps or bladders, lb.	0 50
Garnets, natural and artificial, lb.	1 50
(Mounted garnets are still prohibited.)	
Gingerbread, lb.	0 50
Horses and mares, each	30 0
Herrings (salted), English and Scotch, barrel of nine pounds	1 20
Indigo, lb.	5 0
Ink-powder, lb.	1 0
Leather, prepared skins of the elk and the stag, lb.	3 0
Meerschaums, worked and mounted, lb.	2 0
Macaroni and vermicelli of every description, pood	4 0
Machines containing any chemical inflammable matter, in cases, boxes, with painted ornaments, or bronze, &c., the whole weighed together, lb.	1 0
Marbles and porphyry, worked, without bronze or other ornaments, lb.	1 0
Masks of every description, lb.	4 0
Metals, copper moulds for the making of macaroni, vermicelli, and scent-bottles, pood	6 0
(Moulds for macaroni and vermicelli arriving with and making part of the apparatus for the manufacture pass without paying duty.)	
Mustard, ground, lb.	0 20
———, prepared, weighed with the vessel, lb.	0 50
Plated goods (every species of), lb.	2 0
Playthings for children (every species of), lb.	2 0
Perry, hogshead	36 0
——— in bottle, per bottle	0 40
Picture-frames of every description, with the pictures, archine, and counting the fractions as entire archines	0 50
(Frames without the pictures are still prohibited.)	
Potatoes imported by sea, tchetvert	0 50
(The importation by land is free of duty.)	
Paper of every description, which is not specifically exempted in another part of the tariff, lb.	0 40
Pearl, mother-of, and imitation of, lb.	1 50
(If mounted in gold, silver, or other metal, they remain prohibited.)	
Pimento, English, pood	4 0
Pepper, Jamaica, pood	4 0
———, white, black, or red, ground	4 0
Pens, writing, lb.	1 0
Riding whips, simple or mounted, each	0 45
Slates, lb.	0 1
Scent-bags, of silk, lb.	2 0
Scented waters of every description, in bottles of cut and polished crystal, with covers and stoppers of metal, and with ornaments in general, as well as in bottles not polished, but with moulded ornaments, the whole to be weighed together, lb.	2 0
Skins of the American marten or rats, lb.	0 80
—— bears, lb.	2 0
—— tigers, panthers, lions, zebras, and leopards, lb.	2 0
—— lynx, lb.	0 50
—— musk rat, lb.	0 15
Sago, Indian, lb.	2 0
Silk goods, either wholly silk or mixed with cotton, &c., not transparent, with coloured designs woven, embroidered, excepting those specially designated, lb.	6 0
Silk, not transparent, interwoven with gold or silver threads, &c., except such as are specially designated, lb.	8 0

	Import Duty. Rbls. Cps.
(To this duty are assimilated silk goods of Turkish manufacture, the entrance of which was formerly prohibited.)	
Silk handkerchiefs, white or coloured, not transparent, excepting those specifically named, lb.	6 0
—— flowered or embroidered, lb.	8 0
—— with gold or silver threads, lb.	10 0
—— table-covers, &c. lb.	8 0
—— nightcaps, coloured and flowered, lb.	5 0
—— and stockings embroidered, lb.	6 0
—— carpets, lb.	8 0
(Every sort of silken manufacture not included in the above, as well as the ribands of orders of nobility, are prohibited.)	
—— talc, lb.	0 60
Toothpicks of every description, lb.	2 10
Teeth of every sort of fish, pood	2 0
—— of elephants and hippopotamus, pood	2 0
—— in tablettes, pood	3 0
—— for painters, pood	3 0
Wax (raw), yellow, white, or coloured, pood	1 50
—— used by upholsterers, and that made use of in grafting trees, pood	1 50
White lead (English) and Cremnitz, pood	1 50
Whalebone (fanons), lb.	0 5
—— purified, lb.	0 25
—— worked, lb.	1 0
Whips (coachmen's) each	0 25
Watches, pinchbeck, copper, or plated, each	3 0
—— gilt ditto, each	10 0

WOOLLEN GOODS.

Cloths, kerseymeres, ladies' cloths, drapery, ratteens, &c., of black, blue-black, dark-green, white, light blue, &c., lb.	3 0
Table-covers, quilts, &c., lb.	3 50
Carpets, great and small, of woollen fabric, or mixed with linen thread, hemp, or cotton, with fringes sewed, lb.	1 0
Cloths and woollen sacks used in pressing out oil, lb.	0 20
(Every description of printed woollen or half woollen goods, with the exception of those specifically mentioned, remain prohibited.)	
Wax tapers, and all articles of white and coloured wax, lb.	8 0
Wadding cotton, lb.	0 90
Wadding-silk, lb.	2 0
Wafers in boxes, lb.	4 0

The following articles are freed from the additional custom-house duty of 12½ per cent., imposed in conformity with the Ukase of the 11th of November, 1831:—

Cinnamon, and cinnamon flowers, cocoa in beans, coffee, carraway seeds, cloves, cubebs, roots of; ginger, galanga, roots of; lace, blonds, tulles, &c.; metals—viz., lead, tin, and quicksilver; mace, nutmegs, pepper of every description whole or ground; tea (Kirpitschinii, Lougan, and every sort of tea of inferior quality); vanilla.

Besides the above, the seeds of turnips, rape, as well as of various oleaginous grains, which are not specifically mentioned in the tariff, and which are known only by their local names, such as sourépa, rigey, &c., will be freed from all custom-house dues on exportation for a period of six years, commencing from the 1st of January, 1837.

On the original is written by His Majesty's own hand—"Thus let it be."

St. Petersburgh, Dec. 6, 1836.

GENERAL RULES.

1. The provisions of this tariff will begin to be put in force from the 1st of January, 1837, and in the more remote custom-houses to which they cannot be communicated by that period they shall come into operation from the day on which they shall have been received.

2. All imported goods that are specified in this tariff that may remain bonded at the custom houses, and upon which the duty shall not have been paid up to the aforesaid 1st of January, 1837, or to the day upon which this tariff shall have been received at those custom-houses at which it may arrive later than that day, shall enjoy half the reduction of duty herein specified. In the same manner there shall be collected only one-half the additional duty of 12½ per cent.

upon those species of merchandise from which it has by a previous provision of this tariff been altogether removed. With respect to these species of goods, limited in their number, of which the importation was already permitted, and of which, from peculiar considerations, the duty was either altogether removed or recently modified, such of them as are allowed to remain bonded to the 1st of January next shall pay duty under the old tariff. On the other hand, such of these species of goods as may be imported after the 1st of January shall be subject to the regulations of this tariff. In the mean time, however, a discretion is vested in the Minister of Finance to admit even this latter species of goods under the former regulations, when it shall be proved that their shipment took place previously to the 1st of January, or in ignorance of the change in the tariff.

3. The abolition of the additional duty of 12½ per cent. upon particular species of tea, congou for instance, and other inferior qualities, will commence from the sales which will take place in the winter of 1837-38, comprising both the teas recently imported, as well as what remain over since the last sales.

4. The additional duty of 12½ per cent., from which the above-mentioned articles have been freed, will not be levied upon merchandise of the same description hereafter admitted to importation in a raw state. On the contrary, until a new disposition shall be made, it will be collected upon all the other merchandise comprised in the present tariff, with the exception, however, of those custom-houses in which the collection of this duty has not taken place at all.

5. Merchandise, the importation of which is permitted by the present tariff, shall be admitted upon the payment of the duty at those custom-houses at which articles of the same kind have hitherto paid duty. Merchandise hereafter admitted may be imported through all the custom-houses of the first class.

6. The operation of this tariff is confined to that merchandise of which the duty is levied under the European tariff, and amongst the objects of the Asiatic tariff only to tea of a particular description, congou and others of inferior quality.

7. Merchandise, the importation of which is permitted to the Trans-Caucasian provinces by the Black Sea at a lower duty than that imposed by the present tariff, shall pay in the said provinces the same duties as before.

8. In the Trans-Caucasian provinces every species of cotton manufacture, non-transparent, and half-transparent, shall remain subject to the same duty as heretofore.

9. The fifth of the customs duty levied at Odessa, for the benefit of that town, will be collected conformably to former regulations. But the duty of all merchandise passing into the interior of the empire through the custom-houses about Odessa shall be paid under the provisions of the present tariff, beginning from the 1st of January, 1837.

10. With respect to merchandise, the importation of which, hitherto prohibited, is henceforth permitted, and which shall be seized as contraband after the publication of the present tariff, it shall be dealt with as goods permitted, but fraudulently imported.

11. It is left to the Minister of Finance to give instructions, such as may be deemed proper, to the custom-houses respecting the deduction from the duty on account of tare.

12. Any question that may arise upon the construction of this tariff shall be referred for decision to the Minister of Finance.

The original is signed by the President of the Council of the Empire.

Count Novosiltzoff.

A Table of Duties, payable to the Russia Company, on Goods imported after the 10th April, 1835.

	s.	*d.*		*s.*	*d.*
Ashes, pot and pearl, the ton	0	4	Junk and rope, the ton	0	2
Anniseed, the cwt.	0	3	Linen, for every £100 of the value	1	0
Books, bound, the cwt.	0	2	Matts, the 100	0	2
Bristles, the dozen lb.	0	0¼	Pitch and tar, the last	0	2
Cantharides, the 100lb.	1	0	Rhubarb, the lb.	0	1
Caviare, the cwt.	0	2	Rope and junk, the ton	0	2
Copper, the ton	0	4	Resin, the cwt.	0	1
Cordage, the cwt.	0	2	Saltpetre, the cwt.	0	1
Corn, viz. wheat, the qr.	0	0½	Seed, the qr. (except anniseed)	0	0½
,, of any other description, the qr.	0	0½	Armins, or ermines, the timber of 40 skins	0	2
Castoreum, the lb.	0	1	Bear skins, each	0	2
Down, the 100lb.	0	4	Calabar, the timber	0	2
Feathers for beds, the cwt.	0	4	Fox skins, the 100	0	4½
Flax, the ton	0	4	Hare skins, the 1000 skins	0	1
Glue, the cwt.	0	1	Sables, the timber	1	6
Hair, cow or ox, the cwt.	0	2	Swan skins, the piece	0	2
,, horse, do.	0	2	Wolf, the skin	0	1½
Hemp, the ton	0	3	Tallow, the ton	0	3
Hides, undrest, cwt. dry 1*d.*, wet	0	0½	Tongues, the 100	0	2
Ditto, Red or Muscovy, each	0	0½	Tow, the ton	0	4
Iron, the ton	0	2	Wax, bees', the cwt.	0	2
Isinglass, the cwt.	0	2	Wool, the cwt.	0	1

	s.	*d.*		*s.*	*d.*
Balks, above 5 inches square, the 120	0	4	Masts, great, each	0	2
Ditto, under 5 inches square, the 120	0	3	Ditto, middle and small, each	0	1
Battens, the 120	0	1	Oars, the 120	0	4
Clap boards, the 120	0	1	Oak boards, the 120	0	5
Deals, the 120	0	3	Oak plank, the load	0	3
Fire-wood, the fathom	0	1	Oak timber, the load	0	2
Fir timber, the load	0	1	Paling boards, the 120	0	1
Handspikes, the 120	0	1	Spars, the 120	0	2
Lath wood, the fathom	0	1	Staves, the 120	0	1
			Wainscot logs, the load	0	2

Goods not rated in this table are to pay $\frac{1}{8}$th per cent. according to the value, on the declaration of the importer.

Thomas Cope, *Secretary.*

MONEYS.

100 Copecs = 1 Ruble.

There are in Russia two sorts of money, viz. a paper or bank currency, and a metallic currency.

The value of the metallic ruble in silver, is 37½*d.* sterling; its rate of exchange against the paper ruble is variable, but at present it is about 3¾ paper rubles for one silver ruble, making the value of 1 paper ruble about 10*d.* sterling.

The value of the silver ruble is fixed for 1837 at 3 rubles 60 copecs bank assignats, on the payment of the duties of customs on goods imported and exported by the frontiers of Europe and Asia.

WEIGHTS AND MEASURES.

100 Pounds	=	90.26 lb. Avoirdupois.
100 Wedros	=	270.46 Imperial Gallons.
100 Tschetwerts	=	72.12 Imperial Quarters.
100 Arschines	=	77.77 English Yards.

Tate's Modern Cambist and Ed.

MINES.

St. Petersburgh, Sept. 30, 1837.—Amount of the precious metals obtained from the mines in the Ural mountains in the first six months of 1837:—

GOLD.

	Poods.	lb.	zol.
Mines of the Crown	61	27	31
Of private persons	81	25	85
Total	143	13	20

PLATINA.

	Poods.	lb.	zol.
Mines of the Crown	0	2	4 1-19
Of private persons	62	27	42½
Total	62	29	46 7-12

ODESSA ON THE BLACK SEA.

Odessa is situated considerably above the level of the water. The Russian government have just determined on the construction of a splendid staircase, to connect the city and the harbour. It will consist of 200 steps, in somewhat of a pyramidal form, for the lower steps are to have a breadth of 350 feet, while the upper ones are only to be 175 feet broad. This colossal staircase, which is to be of white marble, will be supported by 36 columns.—*Ed.*

SWEDEN.

Principal Ports.—Ahuys, Christianstadt, Calmar, Carlsham, Carlscrona, Cimbrishamn, Engelholm, Falkenburg, Foreko, Gottenburg, Gefle, Gothland (Isle), Halmstadt, Hernosand, Hudjekswald, Helsingborg,

Hammerfest, Laholm, Landscrona, Marstrand, Malmo, Norkoping, Nyland, Pataholm, Pilea or Pithea, Skonwick, Stockholm, Stromstadt, Soderham, Sundswall, Tornea, Uddevalla, Umea, Upsal, Warberg, Westerwick, Wisby, Ystadt.

RECIPROCITY TREATY.

By O. C., Oct. 15, 1832, it is declared, that His Majesty the King of Sweden and Norway is one of the foreign powers with which any reciprocity treaties are subsisting.

As to nature of Reciprocity Law, see p. 44.

The Convention with Sweden and Norway is dated March 18, 1826, and is to be in force for the term of *ten years* from the date hereof; and further, until the end of twelve months after either of the high contracting parties shall have given notice to the other of its intention to terminate the same; each of the high contracting parties reserving to itself the right of giving such notice to the other, at the end of the said term of ten years; and it is agreed between them, that, at the expiration of twelve months after such notice shall have been received by either party from the other, this convention, and all the provisions thereof, shall altogether *cease*.

NOTICE TO MARINERS CLEARING OUT WITH GOODS FOR SWEDEN.

In transmitting to you the accompanying copy of His Royal Majesty's renewed maritime regulations, issued on the 28th of last November, the Royal Board of Trade desires that you will communicate the same to all Swedish shipmasters arriving within your district, and also make the following paragraphs, extracted from the said Royal Proclamation, known to masters of foreign vessels, and cause the same to be exhibited at Lloyd's.

Section 1. It is incumbent on all shipmasters (whether Swedish or foreign) taking in goods at ports where a Swedish Consul is resident, destined to Sweden, before their departure from such port, to appear before the said Consul, and to deliver him a duplicate (signed by the shipmaster) of the manifest of his cargo, and all the original bills of lading which he may possess. The Consul shall then compare the manifest with the bills of lading, and having found them correct, certify to that effect on the manifest; and these documents being joined together, and sealed with the consular seal, shall be returned to the said shipmaster. When the cargo is shipped at an European port, it shall be specified on the bills of lading (except when they regard goods in bulk) the numbers, marks, gross weight, or cubical contents of every package, taken according to the calculations established at the port where the cargo shall be loaded.

Section 16. Every shipmaster (whether Swedish or foreign) who may arrive in Sweden with a cargo on board his vessel from any foreign port where a Swedish Consul is resident, must, as he delivers in his bill of contents to the Custom House, produce, under penalty of one hundred rix dollars, a duplicate of the manifest of his cargo, certified as prescribed by the first section.

Section 26. When a shipmaster (native or foreign) is bound to a Swedish port which may not possess general bonding privileges, it shall not be permitted him to have goods on board for exportation, the importation of which is prohibited, unless the said shipmaster shall prove, by the production of his pass, manifest, and bill of contents, that it is his intention to prosecute the same voyage to a specified foreign port. If this cannot be satisfactorily shown, the goods shall be confiscated.

Section 61. Shipmasters (whether Swedish or foreign) commanding vessels under the burthen of fifteen lasts, or open coasting boats, having goods on board loaded at a foreign port, and destined to a Swedish port, or Swedish shipmasters intending to proceed from one foreign port to another, or to Norway, must be provided with a manifest or specification of the cargo on board, in which document the names of the shipmaster and his vessel, the latter's number, and the place of destination, the number of packages of which the cargo consists, the number, and mark, and contents of each package. This manifest, with a duplicate thereof signed by the master, and provided with a certificate that the said duplicate corresponds with the clearance made at the Custom House at the foreign port of loading, and in conformity with which the clearance has been effected, it shall be

incumbent on the master, prior to his departure, to deliver to the Swedish Consul at such place, who after certifying on the manifest that a corresponding duplicate thereof has been delivered to him, must return the former document to the master, and transmit the latter by the next following post, either to the Custom House at the port in Sweden to which the vessel is bound, or in the event of the master intending to proceed to a foreign or Norwegian port, in that case to the Custom House to which the vessel belongs.

Should masters of coasting vessels of the above description be met with during the voyage by the coast blockade, it is incumbent on them, whether bound to a Swedish port or not, to receive an officer on board, and exhibit their ship documents, and those appertaining to their cargoes. Should it then appear that the master comes from a foreign place where a Swedish Consul is appointed, without being provided with a requisite manifest of the cargo duly endorsed by the Consul, or he should have other or more goods than the manifest contains, in that case the vessel shall be sent to the nearest Custom House port, and the master be cited before the proper tribunal, and all such goods as do not appear in the manifest as directed, or which as to quantity and contents do not correspond with the same, shall be liable to confiscation, and the master shall be held responsible for illegal importation, according to law. The same law shall also apply when, on arrival at a Swedish port of destination, the manifest is wanting, or does not agree with the contents of the cargo.

On behalf of the Royal Board of Trade,

C. D. Skogman.

Stockholm, December 17, 1835. O. E. Bergius. J. N. Borelius.

C. Tottie, Esq.,
Swedish and Norwegian Consul General, London.

MONEYS.

48 Skillings = 1 Rixdollar.

The silver species-dollar is valued at 4*s.* 5½*d.* sterling, but the general average of the rixdollar in paper is about 1*s.* 9*d.* sterling.

WEIGHTS AND MEASURES.

100 Pounds Vict. Wt.	=	93.71 lb. Avoirdupois.
100 Kannen	=	57.58 Imperial Gallons
The Tunna of 36 Kappar	=	4.53 Imperial Bushels.
The Ell of 2 Feet	=	23.37 English Inches.

Tate's Modern Cambist.

NORWAY.

Principal Ports.—Arendahl, Aggurhuys, Aasgaardstrand, Bergen, North Brevig, Borrestad, Borregarol, Christiania, Christiansand, Dram, Drontheim, Droback, East Ries, Frederickshall, Fahrsund, Flekkefiord, Frederickstadt, Grimsted or Gronstadt, Holmstrand, Holmstadt, Hafslund, Kragoroe, Laarvig, Longsound, Moss, Molde, Mandahl, Oster Reisoer, Ochlandsvogen, Porsground, Schien, Soon, Sandefiord, Tonsberg.

MONEYS, &c.

120 Skillings = 1 Species-Dollar.

The species-dollar in coin is equal to 2 Danish Rigsbank dollars, or 3 Hamburg marks banco, or about 52¾*d.* sterling.

The Norwegian weights and measures are the same as those of Denmark.—*Tate's Modern Cambist.*

Extract of the Tariff on Goods passing the Sound and the Gotha Canal, reduced to Hamburgh Banco, at the present exchange, in order to facilitate calculations:—

	Duty on Goods passing the Sound.		Duty on Goods passing the Gotha Canal.	
	Banco marks.	S.	Banco marks.	S.
Almonds, 100 lb.	..	9	..	2
Aniseed, 100 lb.	..	9	..	1⅞
Arrack, hhd.	2	4	..	15
Bales, the contents unknown or not specified, 100 marks val.	1 a 1	4	..	..
Ditto, ditto, 100 lb.	..	..	1	2¾
Brandy, distilled from fruits, hhd.	1	8	..	15
	a 2	4	..	..
Cacao, 100 lb.	1	8	..	4¾
Candles, tallow, ship pound	..	6	..	2¼
—— wax, ditto	2	4	..	7½
Cardamoms, 100 lb.	2	4	..	7½
Cloves, ditto	2	4	..	7½
Cochineal, ditto	2	4	..	7½
Coffee, ditto	1	8	..	3¾
Cordage, ship pound	..	6	..	2¼
Corn, Barley, 1 last or 20 barrels	1	8	1	2¾
—— Oats, 1 last or 24 barrels	..	12	..	9
—— Rye, 1 last or 20 barrels	1	8	1	2¾
—— Wheat, 1 last or 20 barrels	3	..	2	5½
Cotton, 100 lb.	1	2	..	3¾
Fish, dried, such as Sey, Stockfish, &c., ship pound	..	2½	..	1
—— Salt Herring, 1 last or 12 barrels	1	8	..	9
Flax, hackled, ship pound	2	4	..	9
—— unhackled, finer sorts, ditto	..	12	..	4½
—— ditto, coarser sorts, ditto	..	8	..	3
Ginger, 100 lb.	..	12	..	2½
Hemp, 1 last or 6 ship pounds	3	..	1	2
Hides, undressed, of Oxen, Cows, Horses, and Wild Oxen, from Buenos Ayres, 100 pieces	2	4	..	3¾
Hops, ship pound	..	6	..	2¼
Hurds of Hemp or Flax, 10 ship pound	2	4	..	15
Indigo, 100 lb.	2	4	..	7½
Lead, ship pound	..	4	..	1½
Leather, sole and pump, 100 lb.	..	9	..	2
—— Russian yuchters, or yuft, 40 ps. or 1 ship pound	2	4	..	15
Mace, 100 lb.	2	4	..	7½
Madder, ditto	..	4½	..	1
Minium, or Red Lead, ditto	..	9	..	2
Nutmeg ditto	2	4	..	7½
Pepper ditto	..	12	..	2½
Pimento ditto	..	9	..	2
Porter, hhd.	..	4½	..	2½
Raisins. 100 lb.	..	9	..	2
—— small, in baskets, ditto	..	2¼	..	⅝
Rice, ditto	..	4½	..	2
Rum, hhd.	1	8	..	15
Saffron, 1 lb.	..	4½	..	1
Sago, 100 lb.	..	4½	..	1
Salt, Luneberg, 1 last or 12 barrels	2	4	..	12
—— all other sorts, 1 last or 18 barrels	1	8	1	2
Seed, Line, Turnip, or Rape, 1 last or 24 barrels	2	4	1	11
Silk, raw, 100 lb.	1	14	..	5½

EXTRACT of the TARIFF of DUTY on Goods passing through the Sound, &c., *continued, viz.* :—

	Duty on Goods passing the Sound.		Duty on Goods passingt he Gotna Canal.	
	Banco marks.	S.	Banco marks.	S.
Silk, sewing, Floretto, 1 lb.	..	2½	..	½
Soap, hard, 100 lb.	..	9	..	2
Sugar, raw, of all sorts, and loaf, 100 lb.	..	9	..	2
—— Candy and Confectionary, 100 lb.	1	2	..	3¾
Tallow, ship pound	..	6	..	2¼
Tartar, ditto	..	6	..	2½
Tea, 100 banco marks value	1 a 1	4	..	..
Ditto, 100 lb.	..	..	..	5½
Tobacco, in casks, chests, or paper, 100 lb.	..	9	..	2
———— Ukraine or Russian, ship pound	..	8	..	½
Vitriol . . ship pound	..	6	..	2½
White Iron or Tin, ditto	1	8	..	9
White Lead, . ditto	..	6	..	2¼
Wine of any sort, hhd.	1	2		
	1	8		15
	2	4		
	a 3	..		
Wool, Spanish, 100 lb.	1	2	..	3¾
—— fine, of lambs or sheep, ship pound	..	9	..	2
—— of all coarser sorts, ditto	..	5	..	1
Yarn, cotton or twist, 100 lb.	2	4	..	7½
—— sewing, Turkish and Woollen, 100 lb.	3	12	..	11¼

Observations.—Stuffs and other textures, if not specified, the duty is to be paid at the rate of three quarters per cent. on the value.

The canal dues on all vessels are to be levied according to their tonnage, no difference being made whether laden or empty, at the rate of 12 S. Swedish Banco (four and a half S. Hamburg Banco) per last, equivalent to 10 S. Swedish Banco (six and three-quarters Hamburg Banco) per commercial last of two English tons.

PRUSSIA.

Principal Ports.—Anclam, Barth, Colberg, Demmin, Dantzic, Elbing, Greifswalde, Konigsberg, Memel, Pillau, Rugenwalde, Rugen (Isle), Stettin, Swinnemunde, Stolpe, Stolpemunde, Stralsund, Uckermunde, Wolgast.

RECIPROCITY TREATY.

By O. C., Oct. 15, 1832, it is declared, that His Majesty the King of Prussia is one of the foreign powers with which any reciprocity treaties are subsisting.

By O. C., May 3, 1826, His Majesty is pleased to declare, that the ships of and belonging to the dominions of His Majesty the King of Prussia are entitled to the privileges granted by the law of navigation (p. 2), and may import from such the dominions of His Majesty the King of Prussia, into any of the British possessions abroad, goods, the produce of such dominions, and may export goods from such British possessions abroad, to be carried to any foreign country whatever.

As to nature of Reciprocity Law, see page 44.

CONVENTION OF COMMERCE.

The Convention with Prussia is dated April 2, 1824, and is to be in force for *ten years*, subject to notice of twelve months on either side, in similar manner to that with Sweden, page 241.

Translated Copy of a Notification issued by His Prussian Majesty's government, dated Stralsund, May 17, 1837.

NOTIFICATION.

At Arkona, upon the peninsula Wittow, which is joined to the island of Rugen, there is projecting from the point of the redoubt a stone, in the direction

of east ¼ north, at 2½ cables' length, which is dangerous to ships drawing much water, and therefore has hitherto been marked by a buoy 434 fathoms distant from the beach, but as this mark has been frequently disturbed, it has been determined to put up a permanent one. This consists of two land-beacons, one of which is fixed on the rampart of Arkona, and the other in the plain of th redoubt, which point precisely to the outermost end of the reef. The farthest of these beacons is provided with a black basket-signal, of a round shape, and the foremost one with a similar basket painted red, in the form of an oblong square. Ships entering into Tromper Wick, or which want to make for Arkona, if they draw 12 feet of water or upwards, must not approach the point in question any closer, when the two beacons are seen from the deck in a straight line in the direction of west ¼ south, in which case the ship is again 434 fathoms distant. If the square signal is observed to be higher than the round one, it denotes that the ship has got too near the shore, and must immediately steer for the offing.—Royal Prussian Government.

MANUFACTORIES.

Berlin, Oct. 16, 1837.—The manufactories of Berlin have greatly increased within these few years. At present a very extensive cotton manufactory is erecting by one of the richest citizens of Berlin; a powerful steam-engine is to be used also to work a steam-mill. The quantity of Prussian manufactures sold at the great fairs is constantly increasing, and the manufacturers of Berlin are now so flourishing that several of the larger ones employ 1000 workmen.—*Private Correspondent.*

MONEYS.

30 Silver Groschen . = 1 Prussian Dollar.

The Prussian Dollar used until lately to be divided into 24 good Groschen.

The value of the dollar is obtained from the standard rate of 14 dollars being coined from 1 Cologne Mark weight of fine silver, from which the value of the dollar is 2*s.* 10¾*d.* sterling, and the par of exchange P. D. 6 27 S. G. per £ sterling.

WEIGHTS AND MEASURES.

100 Pounds	.	=	103.11 lb. Avoirdupois.
100 Quarts	.	=	25.20 Imperial Gallons.
100 Scheffels	.	=	151.21 Imperial Bushels.
100 Ells	.	=	72.93 English Yards.

Tate's Modern Cambist.

PRICE OF WHEAT.

Oct. 23, 1837.—The highest quotation of white wheat of the first quality at Berlin is 1 rixdollar 22 groschen the scheffel, which answers to 28*s.* 4*d.* the quarter, and the highest quotation of white wheat in London being 62*s.* the quarter, the difference is 118⅞ per cent. that wheat is dearer in London than at Berlin. The highest quotation of red wheat of the first quality at Stettin is 38 dollars the wispel of 24 scheffels, which answers to 25*s.* 11*d.* the quarter, and the highest quotation of red wheat in London being 58*s.* the quarter, it follows that wheat is 123¾ per cent. dearer in London than at Stettin, and that with the sum of 2*l.* 18*s.* a man may buy 17⅞ bushels of wheat at Stettin, whereas with the same sum he can buy only eight bushels in London.—*Ed.*

DENMARK PROPER AND DUCHY OF HOLSTEIN.

Principal Ports.—Anhalt (Island of), Aarhus, Aalborg, Abenrade, Assens, Altona, Amrumoe, Bogense, Bornholm (Island of), Busum, Burg, Brunsbuttel, Blankenese, Bredstedt, Bonksiel or Bungsill, Copenhagen, Colding, Cullundberg, Corsoer, Carden, Carlingziel, Dagebull, Elsineur, Eckenforde, Elmeshorn, Emerlow, Frederickstadt, Faroe (Island of), Fladstrand, Fohr or Fora (Island), Faaborg, Flensborg, Frederica, Funen (Island), Gluckstadt, Garding, Husum, Horsens, Holtenau, Holbeck, Horsbull, Hoyer, Hever, Hedersloben, Horvacht, Heide, Heiligenhaven, Itzehoe, Kiel, Kioge, Kiertmunde, Langeland, Laland (Island of), Mariager, Moer, Mariboe, Mesunde or Musunde, Meldorf, Nordstrand (Island of), Nastoed, Norderschleuse, Nikioping, Nyborg, Nax-

kow, Neustadt, Odensee, Prastoe, Pellworm (Island), Randers, Ringkioping, Rypen, Rudkoping, Ribe, Romoe (Island), Rendsburg, Sanderhoe, Samsoe, Skielskior, Sondeborg, Soendborg, Sleswic, Sylt (Island), Steege, Schlie, Sudwesthoorn, Tonningen, Tondern, Tottenbullspiecker, Travemunde, Udbychog, Wyborg, Wefelsfleth, Werdinborg, Wullersum, Wyck, Zealand (Island).

RECIPROCITY TREATY.

By O. C., Oct. 15, 1832, it is declared, that His Majesty the King of Denmark is one of the foreign powers with which any reciprocity treaties are subsisting.

As to nature of Reciprocity Law, see page 44.

CONVENTION OF COMMERCE.

The Convention of Commerce with Denmark is dated June 16, 1824, and is to continue in force *ten years*, subject to twelve months' notice on either side in similar manner to that with Sweden, page 241. But by Article 6 the trade of the Colonies is to remain on the same footing as heretofore.

As to duties payable at the Sound, see page 243.

By O. C., April 1, 1835, it is declared, that the Danish Government hath fulfilled the beforementioned conditions, and that the Danish ships may import into any of the British possessions abroad from the country to which they belong, goods the produce of that country, and may export goods from such possessions to be carried to any foreign country whatever.

NOTICE TO MARINERS.

Improvement of Lights on the Coast of Denmark.—(Received from the acting British Consul at Elsinore.)

The Royal General Custom-House and College of Commerce has communicated to this Custom-House that the lights at Nakkehoved, Gjedserodde, Fakkebiorg, and at the Scaw, have been changed from coal fire lights to fixed lamplights.

The said College has further stated, that no change having taken place in the buildings of the lighthouses, the distance at which the lights are discernible is not increased, although the additional clearness and improvement in the lights will render them more powerful and perceptible to the eye of the observer.

Krogh.

Oresund Custom-House, Aug. 2, 1835.

Knudsen G. Prosch Bugge.
J. de C. L. Bretton.

LIGHT-HOUSES, &c.

Elsinore, May 10, 1837.—Sir, I have the honour of reporting to you, for the information of Viscount Palmerston, that, according to a notice given by the General Board of Customs and Trade at Copenhagen, the coal fire of Hammer Lighthouse, on the north point of the island of Bornholm, is going to be converted into a fixed lamp-light; and that in consequence the necessary alterations in the lantern will be commenced in the month of June next, during the progress of which operation lamps will be lighted every night on the north point of the said island, for the guidance of the shipping passing that way.

I have the honour to be, &c.

The Hon. W. Fox Strangways, &c. Francis C. Macgregor.

Light-House of Hammaren, Bornholm Island.— Information has been received by His Majesty's Government that the light hitherto produced by a coal fire in the lighthouse of Hammaren, on the north point of the Island of Bornholm, is about to be replaced by a fixed light from lamps. The necessary alterations are to be commenced this month; but during their progress lamps will be lighted every night on the north point of the said island for the guidance of shipping.—Hydrographic Office, Admiralty, June 2, 1837.

Light-Vessel off Dragoe.—The following notices for the information of shipowners trading to the Baltic have been issued by the General Board of Customs and Trade at Copenhagen, under the date of the 10th of Oct. this year:—

For the greater security of the navigation through that intricate passage called

the Grounds, between the islands of Amaga and Saltholm, on entering the Sound from the Baltic, a light and pilot vessel will be stationed at the end of this month off Dragoe. This vessel, which has two masts schooner rigged, and is painted with red sides and a white cross, will be moored to the south-west, about 400 fathoms from the Quarbes ground, in a depth of 4½ fathoms, and to the S. ½ E. (magnetic bearings) thrice eight Danish miles from Dragoe harbour, and to the E.S.E. thrice sixteen miles from the Landreef Buoy. The fire apparatus consists of nine lamps, with reverberators placed round the after-mast at an elevation of twenty-five Danish feet above the level of the sea. The lamps will be lighted at the same periods as the other lights on the Danish coast, viz. in the season from Michaelmas to Easter half an hour, and in the summer season from Easter to Michaelmas one hour after sunset, to be kept burning till sunrise. In hazy and foggy weather the ship's bell will be rung, continuing for ten minutes after an interval of five minutes. A red flag will be displayed in the day-time, and in stormy weather a red sack hoisted on the vessel's fore-top. Dragoe pilots will be stationed on board of the light vessel, for the purpose of piloting such ships through the Grounds as may make the usual signals. A list of the ships which have employed pilots will be published weekly, for the information of the Underwriters and Shipowners.

The light and pilot-vessel will remain at her moorings till the 21st of December, and she will resume her station on the 1st of March of every year, unless prevented by the ice.—The crew are not allowed any intercourse with vessels passing the Sound (beyond putting pilots on board) except in cases of distress or immediate assistance being required, when such will, if possible, be rendered.

(Signed) FRANCIS C. M'GREGOR,
Elsineur, Oct. 17, 1837. Her Majesty's Consul in Denmark.

Elsinore.—Account of the number of ships that passed the Sound in the month of August, 1837: from the North Sea 1040; from the Baltic 909; in all 1949, viz.:

	North Sea.	Baltic.	Total.
English	334	275	609
Prussian	178	123	301
Norwegian	137	118	255
Dutch	72	73	145
Swedish	72	63	135
Danish	67	66	133
Mecklenburgh	62	56	118
Russian	50	48	94
French	11	25	36
American	7	9	16
			1842

MONEYS.

96 Skillings = 1 Rigsbank Dollar.

The Rigsbank or Rix-Banco Dollar is divided also into 6 Marks, each of 16 Skillings.

The Danish Dollar is equal to 1½ Hamburg Mark Banco, or to 26. 35 d. sterling; making the par of exchange with London R. D. 9 10 Sk. per £ sterling, independent of the agio upon the exchange. With the agio at 2 per cent. the Rix-Banco Dollar is worth 25. 83 d. sterling.

The chief if not the whole of the exchange business of Copenhagen is transacted through the medium of Hamburg.

Copenhagen gives to	London	9 35	R. Dollar and Skill. for	1 £ sterling.
,, ,,	Amsterdam	195¼	Rigsb. Dollars	250 Florins.
,, ,,	Hamburg	204	Ditto	300 Marks Bco.
,, ,,	Paris	35¼	Skillings	1 Franc.

WEIGHTS AND MEASURES.

100 lb. Danish	=	110.13 lb. Avoirdupois.
100 Viertels	=	170.08 Imperial Gallons.
100 Lasts, Danish	=	57.40 Imperial Lasts.
100 Ells	=	68.64 English Yards.

Tate's Modern Cambist.

HOLLAND, NETHERLANDS, AND BELGIAN PORT CHARGES.

ACCOUNT of PORT CHARGES for a Vessel, drawing 11 feet English, from Cardiff, returning in ballast.

ROTTERDAM.

Pilotage from Sea to Helvoet . . . . . *f.*	40	..
Pilotage from to	..	..
Pilotage from Helvoet to the city	28	40
Pilotage into the haven	3	05
Clearing officer at Helvoet for entering the ship . .	6	..
Canal dues	13	..
for paid the doctor for visiting the crew according to the quarantine law	..	..
Sea and river beacon dues	16	33
Bridge-waiters' fees	..	60
For noting protest	..	..
For hire of plank and skeeds to discharge . .	..	50
Excise duties on the ship-stores	5	67
For the last-bill and measuring . . .	4	60
For indorsing the last-bill	..	60
Inward tonnage duties 107 ton, 45 cs. per ton, and 13 add.	54	41
Outward do. do. 107 ton, 45 cs. per ton, and 13 do.	54	41
Harbour dues	14	81
Extra harbour dues inward ¼	3	25
Do. do. outward ¼	..	..
For endorsing the ship's clearances . . .	..	80
For endorsing the cockets	..	..
For in and outward clearances	12	60
Hire of skeeds and plank to load	..	..
The pilot for conducting the ship to the river . .	3	05
The commissary of the pilot-office	..	50
For ballast 30 last	26	75
For advertisement in the newspapers . . .	..	..
The shipping-master as per bill	..	..
The muster-roll	..	..
The notary as per bill	..	..
The translator	..	..
The consulate	..	..
Charter-party and stamps	..	..
The stevador	..	..
Manifest	..	..
Tide-waiter	..	..
Quarantine certificate	..	..
Contribution towards the fund of the Life-boat Society, 1 ct. per ton	..	..
Postage of letters and petty charges . . .	..	..
Our commission for attending the ship's business . .	..	..
Ditto for procuring the outward freight .	..	..

f.

Cash advanced,

Brokerage, 75 cents per ton, Dutch measurement, if no freight be collected, or 2½ per cent. on the amount of freight, if freight be collected, and remittances be made for the balance:—this includes guaranteeing bills.		
Canal dues, outward	8	..
Pilotage to Helvoet, 8 feet	17	..
Pilotage from Helvoet to sea	14	..
Clearance at Helvoet	4	..

Rotterdam, 10th Sept., 1837.

Correspondent of "Journal of Trade."

Port Charges, *continued, viz.* :—

Account of Port Charges for a Ship, drawing 15 feet English, from the United States, returning in ballast.

ROTTERDAM.

Pilotage from sea to Helvoet . . . . . *f.*	92	..
Pilotage from to	..	..
Pilotage from Helvoet to the city	48	60
Pilotage into the haven	5	..
Clearing officer at Helvoet for entering the ship . .	10	..
Canal dues	108	80
for paid the doctor for visiting the crew according to the quarantine law	26	50
Coast and river beacon dues	89	01
Bridge-waiters' fees	..	..
For noting protest	4	60
For hire of plank and skeeds to discharge . .	10	..
Excise duties on the ship-stores	7	60
For the last-bill and measuring . . .	15	45
For endorsing the last-bill	..	60
Inward tonnage duties 387 ton, 45 cs. per ton, and 13° add.	196	79
Outward do. do. 387 ton, 45 cs. per ton, and 13° add.	196	79
Lights and buoyage on the coast and harbour dues .	36	45
Extra harbour dues inward ½	17	50
Do. do. outward ½	..	..
For endorsing the ship's clearances	21	..
For endorsing the cockets	..	..
For in and outward clearances	..	..
Hire for skeeds and plank to load . . .	..	..
The pilot for conducting the ship to the river . .	3	05
The commissary of the pilot-office . . .	..	50
For ballast last	208	80
For advertisement in the newspapers . . .	..	..
The shipping-master as per bill	..	..
The muster-roll	..	..
The notary as per bill	..	..
The translator	..	..
The consulate	..	..
Charter-party and stamps	..	..
The stevador	..	..
Manifest	..	..
Tide-waiter	12	..
Quarantine certificate	..	..
Contribution towards the fund of the Life-boat Society, 1 ct. per ton	..	..
Postages of letters and petty charges . . .	..	..
Our commission for attending the ship's business . .	..	..
Ditto for procuring the outward freight .	..	..

f.

Cash advanced,

Brokerage, 50 cents per ton, Dutch measurement, if no freight be collected, or 2½ per cent. on the amount of the freight, if freight be collected, and remittances be made for the balance: this includes guaranteeing bills.

Canal dues, outwards, 387 tons	58	60
Pilotage to Helvoet, 13 feet	40	10
Pilotage from Helvoet to sea	32	..
Clearance at Helvoet	6	..

Rotterdam, 10th Sept., 1837.

Correspondent of "Journal of Trade."

PORT CHARGES, *continued, viz.* :—

ACCOUNT of PORT CHARGES for a Ship from India, drawing 18½ feet English, returning in ballast.

ROTTERDAM.

Pilotage from sea to Helvoet . . . . . *f.*	242	50
Pilotage from to	..	..
Pilotage from Helvoet to the city	67	30
Pilotage into the haven	6	..
Clearing officer at Helvoet for entering the ship . .	10	..
Canal dues	161	51
for paid the doctor for visiting the crew according to the quarantine law	..	..
Sea and river beacon dues and lights . . .	137	60
Bridge-waiters' fees	..	..
For noting protest	4	60
For hire of plank and skeeds to discharge . .	9	..
Excise duties on the ship-stores	15	30
For the last-bill and measuring	..	..
For endorsing the last-bill	..	60
Inward tonnage duties 457 ton, 45 cs. per ton, and 13° add.	232	38
Outward do. do. 457 ton, 45 cs. per ton, and 13° do.	232	38
Harbour dues	42	75
Extra harbour dues inward ¼	19	..
Do. do. outward ¼	..	..
For endorsing the ship's clearances . . .	..	80
For endorsing the cockets	12	40
For in and outward clearances	21	..
Hire of skeeds and plank to load . . .	..	..
The pilot for conducting the ship to the river . .	..	..
The commissary of the pilot-office . . .	..	..
For ballast 109 last	223	35
For advertisement in the newspapers . . .	..	..
The shipping master as per bill	..	..
The muster-roll	..	..
The notary as per bill extending protest . . . }	22	80
The translator . . . . . }		
The consulate	..	..
Charter-party and stamps	..	..
The stevador	..	..
Manifest	..	..
Tide-waiter	35	20
Quarantine certificate	..	..
Contribution towards the fund of the Life-boat Society, 1 ct. per ton	..	..
Postages of letters and petty charges . . .	..	..
Our commission for attending the ship's business .	..	..
Ditto for procuring the outward freight . .	..	..

f.

Cash advanced, .

Brokerage, 50 cents. per ton, Dutch measurement, if no freight be collected, or 2½ per cent. on the amount of freight, if freight be collected, and remittances be made for the balance: this includes guaranteeing bills.

Canal duties, outwards, 457 tons, . . .	60	..
Pilotage to Helvoet, 14 feet	38	..
Pilotage to sea	40	..
Clearance at Helvoet	6	..

Rotterdam, 10th Sept., 1837.

Correspondent of "Journal of Trade."

HOLLAND.

*Principal Ports.**—Amsterdam, Appingdam, Alckmaer, Beveland (Islands of), Brouwershoven, Briel, Borselyn, Catwyk, Delfszyl, Dordt or Dortrecht, Delftshaven, Dorcum, Derventer, Edam, Enkhuizem, Flushing, Groningen, Goesor Tergoes, Gorcum, Harlingen, Helvoetsluys, Hoorn, Helder, Hogesand, Harderwyck, Klundert, Leuwarden, Middleburg, Medemblik, Purmerend, Rotterdam, Schiedam, Schursnon, Scheveling, Schowen (Island). Sneeck, Sluys, Termunterziel, Teerveer, Texel (Island), Tergoes or Tergouw, Verringen, Veendam, Vlessingen-Utrecht, Worcum, Williamstadt, Zierickzee, Zwolle, Zaardam or Saardam, Zuidbrock.—[Mr. A. S. Preston, Commercial Agent]. See Advertisements.

EXCHANGE.

Rotterdam, Sept. 15, 1837.—Average rates of Exchange, from July 1, 1836, to June 30, 1837.

		Cents.			Cents.		
London .	2 months .	f. 11.92	$\frac{9}{42}$	sight .	f. 12.01	$\frac{31}{42}$	per £ sterling.
Hamburg	ditto .	35.06	$\frac{616}{1664}$	ditto .	35.33	$\frac{188}{1664}$	per 40 Marks.
Paris . .	ditto .	56.35	$\frac{1460}{1664}$	ditto .	56.67	$\frac{812}{1664}$	per 120 Francs.
Bordeaux .	ditto .	56.08	$\frac{888}{1664}$	ditto .	56.33	$\frac{888}{1664}$	per 120 Francs.
Frankfort .	6 weeks .	35.72	$\frac{1292}{1664}$	per 20 Rixdollars.			

Correspondent of "Journal of Trade."

PRICE OF WHEAT.

Amsterdam, Oct. 23, 1837.—The highest quotation of Zealand white wheat of the first quality at Amsterdam is 232 florins the last, which equals 37*s.* 5*d.* the quarter, and the mean price of wheat of the first quality in London being 60*s.* the quarter, it follows that wheat is 60⅜ per cent. dearer in London than at Amsterdam.—*Private Correspondent.*

BELGIUM.

Principal Ports.— Antwerp, Bruges, Brussels, Ghent, Hasegras, Heyst, Louvain, Malines or Mechlin, Nieuport, Ostend.

CURRENCY.

Project of Law.—Leopold, King of the Belgians, to all present and to come, greeting. Seeing the law of June 5, 1832 (No. 442)—considering that in the present state of monetary legislation, and the constantly high price of the metal, the fabrication of gold coin is impossible without loss to the Treasury—considering that the dignity of the country and a wise precaution both require this state of things to be remedied:—

On the report of our Minister of Finance, we have decreed and decree the project of law of the following tenour shall be presented in our name to the Chamber of Representatives by our Minister of Finance:—

Art. 1. By a modification of the existing law of June 5, 1832, there shall be coined gold pieces of the value of 10, 25, 50, and 100 francs.

2. The diameter of each of these pieces is fixed as follows:—10 franc pieces, 17 millimetres; 25 franc pieces, 22 millimetres; 50 franc pieces, 28 millimetres; 100 franc pieces, 33 millimetres.

* Oct. 21, 1837.—In the list of countries and ports sent for the official guidance of the officers of customs some of the ports formerly classed as belonging to the Netherlands are placed as above. In a letter, however, from a high official functionary there, Rotterdam is still included as part of the Netherlands.—*Ed.*

3. The weight of the 25 franc pieces shall be 7 grammes and 969 millegrammes. That of the other pieces in proportion.

4. No change is made in the standard, the tolerance of the standard, or the tolerance of the weight of the gold coin fixed by articles 8, 10, and 11, of the said monetary law of the 5th of June, 1832.

5. Henceforward no articles of gold shall be received at the Exchange-offices of the Mint, and no gold shall be coined without the authority of the King.

6. The Government will fix the time when the 5 and 10 florin pieces of the Netherlands shall cease to be legally current in Belgium.

Given at Brussels, the 8th of October, 1837.

By the King, LEOPOLD.
The Minister of Finance, E. HUART.

PRICE OF WHEAT.

Oct. 23, 1837.—The highest quotation of red wheat of the first quality at Antwerp is $9\frac{3}{4}$ florins current the hectolitre, which is equivalent to 40*s.* 6*d.* the quarter, and the highest quotation of red wheat in London being 58*s.* the quarter, it follows that wheat is $43\frac{1}{4}$ per cent. dearer in London than at Antwerp.—*Ed.*

PILOTAGE AND LIGHTS.

By T. O., May 31, 1836, Belgian vessels under 60 tons burthen are exempted from taking a pilot on board to conduct them into or from any of the ports of the United Kingdom, and allowed to enter the ports of the United Kingdom on payment of the same charges for lights, &c. as British vessels.

NETHERLANDS.

DECREE.

English Goods.—William, by the grace of God, King of the Netherlands, Prince of Orange Nassau, Grand Duke of Luxemburg, &c. &c.

Article 1. All goods, which after the 14th instant shall be imported from the United Kingdom of Great Britain, by ships under English colours, shall provisionally be considered and treated, in respect of duties, as if the importation had been made by a Netherland ship.

This provisional arrangement shall not be considered as definitive until the treaty of commerce shall be concluded.

Exception.—2. This equalization does not extend to such goods, of which the importation under the Netherland flag is specially favoured by the general law, or by the tariff of duties inwards or outwards.

Given at the Hague, August 11, 1824.

Countervailing Duty.—By Order in Council, dated January 30, 1826, His Majesty doth order, that there shall be levied upon all vessels belonging to the United Netherlands, which shall enter any of the ports of the United Kingdom of Great Britain and Ireland, such additional or countervailing duty of tonnage as after-mentioned; that is to say, upon every such Netherland vessel which shall so enter the said ports, a duty of one pound thirteen shillings and fourpence, upon each ton burthen of the vessel, which, upon her clearing out from any such port for any port in the kingdom of the United Netherlands, shall be actually occupied and employed in the carriage and exportation of salt, the tonnage or burthen so made subject to such additional or countervailing duty being deemed to be equivalent to the number of tons of the weight of salt, ascertained prior to the shipment thereof.

Whereas higher and other duties are levied in the ports of the United Netherlands on certain goods when imported in British ships than when imported in Netherland ships, His Majesty does therefore, under the authority of the act, order, that upon all goods imported into the United Kingdom in Netherland ships, from and after the date of this order, there shall be levied, in addition to the existing duties otherwise payable upon the importation of such goods, a further duty, amounting to one-fifth part of such existing duties.

Salt.—By Order in Council, February 18, 1826, bond is required to be given for all foreign vessels owned in whole or in part by subjects of the Netherlands, or which shall not be ships of any other country duly owned and navigated as such, exporting salt to countries other than the Netherlands, to deliver such salt at the places for which such vessel shall respectively clear out, and to produce a certificate from the British consul for the due landing of such salt.

Rock Salt.—By Order in Council, April 3, 1828, directions are given to suspend, until further order, the operation of His Majesty's Order in Council of the 30th January, 1826, for levying an additional duty on Netherland vessels exporting salt, so far as respects the article of rock salt.

As to nature of Reciprocity Law, see page 44.

MONEYS, WEIGHTS, AND MEASURES, NOW IN USE IN THE KINGDOM OF THE NETHERLANDS.

MONEYS.

Rotterdam, Oct. 6, 1837.—Accounts are kept in Florins or Guilders (guldens), and Cents.

The Florin, at the exchange of 12f. per £ sterling, is equal to 1 shilling and 8 pence English.

The *new* current coins are:—	£.	*s.*	*d.*
The Gold William, or Ten Guilder Piece, equal to . .	0	16	8
,, Half ditto, or Five ditto	0	8	4
The Silver Guilder or Florin of 100 cents . . .	0	1	8
,, Quarter ditto, or Twenty-five Cent. Piece . .	0	0	5
,, Dubbeltje, or Ten Cent. Piece . . .	0	0	2
,, Stiver . or Five ditto . . .	0	0	1
The Copper Cent.	0	0	$0\frac{1}{5}$
,, Half ditto	0	0	$0\frac{1}{10}$

Besides these the following *old* coins, which, though intended to be superseded by the above-mentioned new decimal monetary system, established in 1820, have not yet been recalled, are consequently still current:—

The Gold Ryder of 14f. equal to	1	3	4
,, Half ditto of 7f.	0	11	8
N. B. These two coins are now rarely met with.			
,, Ducat of 5f. 25c. but variable . . .	0	8	9
The Silver Ducatoon of 3f. 15c.	0	5	3
,, Half ditto, of 1f. $57\frac{1}{2}$c. . . .	0	2	$7\frac{1}{2}$
,, Real and Rixdollar of 52 stivers, with its subdivisions into half, quarter, and eighth parts, 2f. 60c. .	0	4	4
,, Holland Rixdollar of 50 stivers, subdivided into its half and fourth parts, 2f. 50c. . . .	0	4	2
,, Three Guilder Piece, 3f.	0	5	0
,, Two Guilder Piece, 2f.	0	3	4
,, Daalder, or Thirty Stiver Piece, 1f. 50c. . .	0	2	6
,, Guilder, or Twenty Stiver Piece, 1f. . .	0	1	8
,, Half ditto, or Ten Stiver Piece, 50c. . .	0	0	10
,, Twenty-eight Stiver Piece, 1f. 40c. . .	0	2	4
,, Eight Stiver Piece, 40c.	0	0	8
,, Schelling of six Stivers, and Zesthalf of $5\frac{1}{2}$ Stivers, now both legally reduced to the value of 5 stivers, 25c.	0	0	5
,, Dubbeltje or Two Stiver Piece, 10c. . .	0	0	2
,, Stiver of eight Duiten, 5c. . . .	0	0	1

N. B. The old copper Duit (the eighth part of a stiver) is no longer current.

Accounts were formerly kept in Guilders, Stivers, and Doits, as follows:—

1 Guilder = 20 Stivers.
1 Stiver = 8 Doits.

The pound Flemish was also used with the same proportions as the pound sterling; for example:—

1 Pound Flemish = 20 Schellings, or 6 Guilders.
1 Schelling = 12 Groats, or 6 Stivers.

Several kinds of grain are still sold by the pound Flemish, and the course of Exchange on London is also sometimes quoted in Schellings and Groats Flemish; for instance, 40 β 4 ξ (40 4) instead of 12f. 10c.

The Weights and Measures correspond exactly to those now in use in France, according to the metrical and decimal system thence borrowed and introduced into the Netherlands in 1820.

WEIGHTS.

The Netherlands pound (pond) is equal to the French killogramme, and contains $2\ \frac{931,704}{4,534,148}$ English Imperial Pounds.

It is subdivided into the ounce (ons), or tenth part, corresponding to the French Hectogramme; the Lood, or hundredth part, corresponding to the French Décagramme; the Wigtje, or thousandth part, corresponding to the French Gramme; and the Korrel, or ten thousandth part, corresponding to the French Décigramme.

Comparison of the Netherlands, or French weights, with those of England:—

Netherlands.		France.	England.
Pond	or	Killogramme	15434 grains.
Ons		Hectogramme	1543.4
Lood		Décagramme	154.34
Wigtje		Gramme	15.434
Korrel		Décigramme	1.5434

508 Netherlands Pounds = 1121 English Imperial Pounds.
1 ,, Last = 2000 Netherlands Pounds.
1 ,, Ton = 1000 ditto ditto.

MEASURES.

Long Measure.

Netherlands.		France.	England.
Mijl	or	Kilomètre	3937.1 inches.
Roede		Décamètre	393.71
Elle		Mètre	39.371
Palm		Décimètre	3.9371
Duim		Centimètre	0.39371
Streep		Millimètre	0.039371

0.91438348 Netherlands Ell, or French Mètre = 1 English Imperial yard.

Square Measure.

Vierkante Bunder	or	Hectare	395.5 perches.
,, Roede		Décare	39.55 ditto.
,, Elle		Mètre carré	10.7644 square feet.
,, Palm		Décimètre	15.500 square inches.
,, Duim		Centimètre	1.550 ditto.
,, Streep		Millimètre	0.155 ditto.

1 Bunder = 2,471143 English Imperial Acres.

Cubic Measure.

Kubick Elle	or	Stère ou Mètre Cube	35.3170 cubic feet.
,, Palm		Décistère	3.5317 ,,
,, Duim		Centistère	0.35317 ,,
,, Streep		Millistère	0.035317 ,,

The measure for firewood is called Wisse (corde), instead of Kubick Elle.
The ton for the measurement of ships is equal to the Kubick Elle.

Dry Measure.

Mudde or Zak	or	Hectolitre	2.8379 bushels.
Schepel		Décalitre	0.28379
Kop		Litre	0.028379
Maatje		Décilitre	0.0028379

A Last is 30 Mudden or Zakken.

2.907813 Netherlands Mudden = 1 English Imperial Quarter.
1 ditto Last = 1072 ditto ditto.

Liquid Measure.

Vat . . . or . .	Hectolitre . . .	26.419	gallons of wine.
Kan	Litre	0.26419	
Maatje . . .	Décilitre . . .	0.026419	
Vingerhoed . .	Centilitre . . .	0.0026419	

4.54345794 Netherlands Kannen = 1 English Imperial Gallon.

Troy Weight.

1 Pound	=	2 Marks	=	0.4921677	Netherlands pounds,
1 Mark	=	8 Ounces	=	0.2460839	ditto ditto.
1 Ounce	=	20 Engels	=	0.0307605	ditto ditto.
1 Engel	=	32 Azen	=	0.0015380	ditto ditto.

Medicinal Weight.

1 Pound	=	12 Ounces	=	375	Netherlands wegtje.
1 Ounce	=	8 Drams	=	31.25	ditto ditto.
1 Dram	=	8 Scruples	=	3.906	ditto ditto.
1 Scruple	=	20 Grains	=	1.302	ditto ditto.
		1 Grain	=	0.065	ditto ditto.

Rhineland Measure,

1 Rood = 12 Feet.
1 Foot = 12 Inches.
1 Inch = 12 Lines.

100 Netherland Ells equal to 26.5438 Rhineland Roods, or 26 roods, 6 inches, 3.7 lines Rhineland Measure.

100 Rhineland Roods = 376.7358 Netherlands Ells.

Proportions of the new to the old Weights and Measures.

1 New Netherlands	Pound	=	2.023921	old Amsterdam	Pounds.
1 ,,	Last	=	0.998698	,,	Last.
1 ,,	Lood	=	0.648	,,	Lood.
1 ,,	Ell	=	0.264	Rhineland	Roods.
1 ,,	Square Ell	=	10.145858	,,	Square Feet.
1 ,,	Cubic Ell	=	32.31714	,,	Cubic Feet.
1 ,,	Bunder (hutan)	=	1.174289	,,	Morgen (Ain).
1 ,,	Mudde	=	1.198437	old Amsterdam	Sacks.
1 ,,	,,	=	0.898828	ditto	Mudde of 4 Schepels.
1 ,,	Schepel	=	0.359531	ditto	Schepels.
1 ,,	Vat	=	2.576921	old Ankers of	16 Stoops.
1 ,,	Kan	=	0.412307	old Amsterdam	Stoops.
1 ,,	Pound	=	2.031827	Pounds Troy, or 2 pounds, 10 engels, and 5,91 azen Troy Weight.	

Correspondent of "The Yearly Journal of Trade."

AUSTRIA.

RECIPROCITY TREATY.

By O. C., Oct. 15, 1832, it is declared, that His Majesty the Emperor of Austria is one of the foreign powers with which any reciprocity treaties are subsisting.

By O. C., April 7, 1830, it shall be lawful for Austrian ships to import from the dominions of His Majesty the Emperor of Austria into any of the British possessions abroad, goods the produce of such dominions, and to export goods from such British possessions abroad, to be carried to any foreign country whatever.

As to nature of Reciprocity Law, see page 44.

CONVENTION OF COMMERCE.

The convention with Austria is dated December 21, 1829, and is to be in force until the 18th day of March, 1836; and further, until the end of twelve months after either of the high contracting parties shall have given notice to the other of its intention to terminate the same;

each reserving to itself the right of giving such notice to the other, on, or at any time after the said 18th day of March, 1836; and it is agreed between them, that, at the expiration of twelve months after such notice shall have been received by either party from the other, this convention, and all the provisions thereof, shall altogether *cease*.

German Book Trade.—The 1837 Michaelmas catalogue of the Leipsic fair has just appeared, and comprises 3,480 new works and 58 maps, &c. The number of publishers who have ushered this mass of letter-press to the world is 551; and as some readers may be curious to know the names of the firms that have catered most largely for the reading part of their countrymen, the names are given of a few of the principal booksellers, with the number of new works published by them during the six months just ended:—Base, of Quidlenburg, 62; Cotta, of Stuttgart, 49; Reimer, of Berlin, 49; Manz, of Ratisbon, 46; Metzler, of Stuttgart, 40; Brockaus, of Leipsic, 44; Schubothe, of Copenhagen, 35; Franz, of Munich, 32; Max and Co., of Breslau, 30, &c. The *Prussian State Gazette* fills two of its large columns with a list of the most interesting of these publications.—*Ed.*

MONEYS.

60 Kreuzers = 1 Florin.

A Rixdollar is 1½ Florins or 99 Kreuzers; it is a nominal money used in exchanges, but not in accounts.

WEIGHTS AND MEASURES.

100 Pfund or Pounds	=	123.52 lb. Avoirdupois.
100 Eimers . .	=	1245.78 Imperial Gallons.
100 Metzen . .	=	21.15 Imperial Quarters.
100 Ells . . .	=	85.21 English Yards.

Tate's Modern Cambist.

HANSEATIC TOWNS.

Principal Ports.—Bremen, Cuxhaven, Franckfort, Hamburg, Lubec.

RECIPROCITY TREATY.

By O. C., Oct. 15, 1832, it is declared, that reciprocity treaties are subsisting with Bremen Frankfort, Hamburg, and Lubec.

As to nature of Reciprocity Law, see page 44.

CONVENTION OF COMMERCE.

The Convention of Commerce with these places is dated Sept. 29, 1835, and is to be in force for *ten years*, subject to twelve months' notice on either side, in similar manner to that mentioned under Sweden, p. 241.

Cologne.—At the Mansion-house, London, Nov. 16, 1837, a deputation from the merchants of Cologne waited upon the Lord Mayor with the address unanimously agreed to by them, upon taking advantage of the opportunity which presented itself of reviving the intercourse between this country and the upper provinces of the Rhine, which had been closed against trade for upwards of three hundred years. By the late regulations, the English had been permitted to travel up the Rhine without being subjected to the payment of the duty, which in effect amounted to prohibition, and the Cologne merchants were determined to avail themselves of the change thus established in our commercial relations, and agreed to the following address, which their representatives handed, in a gilt velvet cover, to the Lord Mayor:—

"My Lord—In the flourishing days of the Hanse-towns, the citizens of Cologne were wont to feel at home in London, in Guildhall and Steel-yard, their ships mooring in the Thames. In later times the power of incidents has loosened the ties which united the cities. London rose, and grew the gigantic emporium for the commerce of the world, while the thirty years' war annihilated the commercial life of all our German markets. The barriers of the Netherlands obstructed the Rhine, and no longer was our flag seen on our once frequented seas.

"The realm of Charlemagne—this realm of a thousand years—sunk, and the dismembered German states strove in contest with France, until that glorious day when the eagles of our father land, united with the lions of Great Britain, crushed the head of tyranny at Waterloo.

"At present a new life is awake on the Rhine: protected by enlightened governments, commerce and industry increase, and under the mighty shield of that German treaty of commerce called 'Zoll. Verein,' a becoming place in the commercial world is secured to Germany.

"After the lapse of three centuries the flag of Cologne re-appears in London, on a vessel adapted for the navigation both of rivers and of the sea, destined to reanimate a direct intercourse.

"The Rhenish commerce, till now monopolised by the Dutch, has proved the chief source of their wealth: therefore it may be superfluous to dwell upon the importance of an undertaking calculated to turn this commerce into an easier channel, by lessening the distance between the market of London and the rich territory of a stream which, being navigable from the foot of the Alps to the sea, may be looked upon as the key of wealthy provinces, and, within a few years, of still more extensive and not less important regions, when, by the new Bavarian channel, the river Maine will be joined with the Danube.

"Your Lordship's native country seems inclined to adopt more liberal principles of commerce, and the time may not be far off when the national interest of Great Britain will lead to a reform of the Corn Bill, and a reduction of the duties on different articles of foreign produce and industry. A lively intercourse will arise and grow only where nations exchange their necessaries and their riches, and the system of prohibition, far from promoting national industry, will more and more appear to be an incumbrance to the people.

"Cologne is, by its relations, as well as by its situation, a staple for the transmarine commerce of Germany, the importance of which may be computed by the fact that the quantity of sugar consumed by our refiners exceeds twenty millions of pounds' weight a year. By the convention of commerce between the crowns of Great Britain and Prussia a most essential preference has been secured to our flag above that of the Netherlands; and, as inhabitants of the banks of the river Rhine, we are, in comparison with all others, advantageously favoured by the Rhenish act of navigation.

"Thus our present enterprise seems to be so well timed, and so much answering the interest of both cities, that we venture to recommend it to your lordship's protection.

"As a token of our personal esteem, and in remembrance of the glorious days of the Hanse Towns, we beg leave to present to your lordship, by our first ship, a choice produce of German wine. May it please your lordship to devote, in our name, a cup of this wine to the weal of the city of London, and at the same time to think of our city, so long befriended by yours, and which, for eighteen centuries, has been held by the hand of the Almighty above the ebbing course of time.—Your lordship's most humble and obedient servants, the commission of the Cologne Schiffahrtswerein.

"C. H. Heek, "J. F. Zangen,
"Simon Oppenheim, "Reuss-Zaefferer,
"Clement Schmit, "J. A. Boeker.

"Cologne, Sept. 30, 1837."

The Lord Mayor expressed, in appropriate language, his feeling at the high compliment paid to the citizens of London in his person, and hailed it as a circumstance likely to be of mutual advantage to London and Cologne, that after the cessation of commercial intercourse for the preceding 300 years, there would be a revival of the trade between the two countries. He trusted that the intercourse would long continue to exist, and had not a doubt that by means of moderate prices and the facilities of steam navigation, the benefits arising from the change would be reciprocal.

The deputation stated that they thought his lordship would be much pleased with the quality of the Rhenish wine which they presented for his lordship's acceptance: it was of the finest kind.

The Lord Mayor said that if the Lord Mayor's and Sheriffs' dinner were not to take place so soon, he should be most happy to take the company's opinion on the subject.—*Ed.*

BREMEN.

MONEYS.

5 Schwaren	=	1 Grote.
72 Grotes	=	1 Rixdollar.

The Rixdollar is valued in gold, from the old French and German Louis d'or, at the rate of 5 Rixdollars to 1 Louis d'or. Taking the value of this Louis d'or at 16*s.* 5*d.* sterling, the value of the Bremen Rixdollar is 3*s.* 3.4*d.*

WEIGHTS AND MEASURES.

100 lb. of Bremen	=	109.86 lb. of Avoirdupois,
The Ahm of 44 Stübchen	=	30.74 Imperial Gallons.
The Last of Corn	=	9.78 Imperial Quarters.
100 Bremen Ells	=	63.29 English Yards.

Tate's Modern Cambist.

LUBEC.

MONEYS.

12 Pfennings	=	1 Schilling.
16 Schillings	=	1 Mark.

The value of this money of account is the same as that of Hamburg currency, the Cologne Mark weight of fine silver being valued at 34 Marks of Lubec.

WEIGHTS AND MEASURES.

100 lb. of Lubec . .	=	106.85 lb. Avoirdupois.
100 Viertels . . .	=	159.35 Imperial Gallons.
The Last of Corn . .	=	11.03 Imperial Quarters.
The Ell	=	22.91 English Inches.

Tate's Modern Cambist.

FRANKFORT.

MONEYS.

10 Kreuzers	=	1 Rixdollar.

A Rixdollar is 1½ Florin. A Florin is 60 Kreuzers or 15 Batzen, the Batz being 4 Kreuzers. A Kreuzer is 4 Hellers.

A Reichsthaler, or Rixdollar, is a dollar of account, and is 3-4ths of a species-dollar, or a dollar in coin. The latter is 2 Florins.

WEIGHTS AND MEASURES.

100 lb. heavy weight	=	111.42 lb. Avoirdupois.
100 lb. light weight	=	103.16 ditto.
100 Malters . . .	=	39.45 Imperial Quarters.
100 Viertels . . .	=	157.83 Imperial Gallons.
100 Ells . . .	=	59.85 English Yards.

Tate's Modern Cambist.

HAMBURG.

MONEYS.

12 Pfennings	=	1 Schilling.
16 Schillings	=	1 Mark.

3 Marks or 48 Schillings are called, in exchanges, a Rixdollar.

There are two valuations of Hamburg, otherwise Lubec money; the one called Banco, and the other Currency.

WEIGHTS AND MEASURES.

100 Marks . .	=	751⅔ oz. Troy.
100 lb. . .	=	106.82 lb. Avoirdupois.
100 Viertels . .	=	159.35 Imperial Gallons.
100 Lasts . .	=	108.85 Imperial Lasts.
100 Ells . . .	=	62.66 Yards.

Tate's Modern Cambist.

PRICE OF GOLD.—EXCHANGES, &c.

Oct. 18, 1837.—By advices from Hamburg the price of gold is 436½ per mark, which, at the English Mint price of 3*l.* 17*s.* 10½*d* the ounce for standard gold, gives an exchange of 13. 10⅝, and the exchange at Hamburg on London at short being 13. 10¾, it follows that gold is the same price at Hamburg as in London.—*Ed.*

PRICE OF WHEAT.

Oct. 23, 1837.—The highest quotation of white wheat of the first quality at Hamburgh is 98 rixdollars current, the last, which answers to 30*s.* 1*d.* the quarter, and the highest quotation of red wheat of the first quality is 94 rixdollars current, the last, which answers to 28*s.* 10*d.* the quarter, and therefore the mean price at Hamburg of white and red wheat together is 29*s.* 6*d.* the quarter. The highest quotation of white wheat of the first quality in London is 62*s.* the quarter, and the highest quotation of red wheat of the first quality is 58*s.* the quarter, and therefore the mean price in London of white and red wheat together is 60*s.* the quarter. It appears, therefore, that wheat is 103⅜ per cent. dearer in London than in Hamburg, and that with the sum of 3*l.* a man may buy 16¼ bushels of wheat at Hamburg, whereas with the same sum he can buy only 8 bushels in London.—*Ed.*

MECKLENBURGH.

Principal Ports.—Rostock, Wismar.

HANOVER.

Principal Ports.—Accummersiel, Aschendorf, Altenbrauch, Buxtehude, Bremerlehe, Blumenthal, Bremervoorde, Brensursiel, Carolinensiel, Dornummersiel, Emden, Essens, Frieborg, Grohn, Geeste, Geestendorff, Greetsiel, Halte, Harburg, Harlingerziel, Herlekietgodens, Jemgum, Innhauzersiel, Leer or Lehr, Neyhus, Norden, Neesummersiel, Neuharlingersiel, Oldersum, Ottendorf, Papenborg, Raudervelin, Rennebide or Ranebeck, Rutzebutte, Stade, Vegesack, Weender, Wester-Accummersiel.

RECIPROCITY TREATY.

By O. C. Oct. 15, 1832, it is declared, that His Majesty the King of Hanover is one of the foreign powers with which any reciprocity treaties are subsisting.

The declaration of Great Britain and Hanover respecting Reciprocity of Commerce is dated June 12, 1824. It is not limited as to duration, but His Britannic Majesty engages to extend to the subjects and shipping of the kingdom of Hanover all the benefits secured by convention to the shipping and commerce of Prussia, upon the principles of reciprocity which form the basis of the said convention.

As to nature of Reciprocity Law, see page 44.

OLDENBURG.

Principal Ports.—Brake, Elsfleth, Hooksiel, Hornummersiel, Hunte, Jever, Jahde, Kniphausen, Mariansiel, Rustersiel, Strohausen, Steenhausen, Varel.

FRANCE.

Principal Ports.—Auray, Abbeville, Bordeaux, Boulogne, Bayonne, Brest, Beauvoir, Barfleur, Bastia, Calais, Candebec, Charente, Caen, Cherbourg, Carentan, Cancale, Conquet, Camaret, Croisie, Crotoy, Cette, Dieppe, Dunkirk, D'Omonville, Devise, Dialette, Estaples, Fecamp, Guildo, Gravelines, Granville, Havre de Grace, Honfleur, Harfleur, Isigny, L'Orient, Landerman, Lannion, La Hogue, Luo, Marans, Mor-

laix, Marseilles, Nantes, Normentiers, Oleron, Paimpol, Pont L'Abbe, Port Vendre, Pontrieux, Quimper, Rouen, Rochelle, Rochfort, Rochebernard, Roscof, Regnville, Sables D'Olonne, St. Servan, St. Brieux, St. Jean de Luz, St. Maloes, St. Martin, St. Vallery, Teste, Treguir, Tremblade, Treport, Treuville, Toulon, Vallery or St. Vallery, Vannes.

CONVENTION OF COMMERCE.

The Convention of Commerce with France for the assimilation of duties on the vessels and goods of either country is dated Jan. 26, 1826, and is to be in force for *ten years* from April 5, 1826, subject to twelve months' notice on either side, in similar manner to that with Prussia. By two additional articles, the convention is extended to all the colonies of the two powers.

RECIPROCITY TREATY.

By O. C., Oct. 15, 1832, it is declared, that His Majesty the King of the French is one of the foreign powers with which any reciprocity treaties are subsisting.

As to the nature of Reciprocity Law, see p. 44.

TERRITORIES.

The kingdom of France, at the restoration of the Bourbons, by the first treaty of Paris, on the 30th May, 1814, received its ancient boundaries of 1st Jan. 1792, with regard to its European territory; and, therefore, only gained the once papal territory of Avignon, with some *enclaves*, in what were formerly the circles of the German empire, beyond the *status quo* at the beginning of the reign of Louis XVI. Of the foreign possessions, as compared with those of 1792, a considerable loss was experienced by St. Domingo having, in the mean time, erected itself into the independent kingdom of Hayti. The islands of Tobago and St. Lucie, besides those of Sechelles and Mauritius, were likewise given up to England. Louis XVIII., the brother of Louis XVI., who, immediately on the decease of his nephew, Louis XVII., whilst a prisoner in the Temple at Paris, on the 8th June, 1795, received the title of King, and who had rejected the repeated offers of Napoleon to induce him to renounce his pretensions to the throne, assumed the government in 1814—16th Sept. 1824. In the interval, in consequence of the return of Napoleon from Elba, and the necessarily-renewed exertions of the united powers of Europe, France lost by the second peace of Paris, on 20th Nov. 1815, to Prussia, the territories of Saarlouis and Saarbruck; to the Netherlands, Marienburg, Philippeville and its dependencies; to Bavaria, Landau and its territory, as a protection to the German Confederation; and finally to Sardinia, French Savoy, as well as dominion over the petty principality of Monaco. Thus the extent of the French territory in Europe, according to a careful measurement and strict demarcation of its boundaries, was fixed at 161,376 square miles, and the possessions out of Europe at 10,512. The European population of France, according to an official statement in 1815, was 29,400,000 *.—*Statistical Journal*, October, 1837.

GOODS OF EUROPEAN ORIGIN.

The French Government has shown of late the disposition to a more liberal commercial policy. This is exemplified by a recent letter of instructions from the Custom-house administration, relating to certain articles, the importation of which by the treaty of navigation of 1826, and by various royal ordinances of 1833 and 1834, had been legalised. By regulations arising out of these, it was ordered that merchandise reputed to be of European origin, but of which produc-

* According to a statistical table published in the *Moniteur Algerien*, of the 27th of August last, the European population in the French colonies in Africa amounts to 16,244 souls; of which Algiers reckons 9,822; Oran 3,325: Bona, 2,609; Bougie, 406; and Mostaganem, 82. During the first half of the year 1837 the population was increased by 1683.

tions similar exist in other parts of the globe, could not, coming direct from the British dominions in Europe, be admitted for consumption without a regular certificate of their European origin. This regulation was naturally extended to all objects of importation alike, because where not actually produced or manufactured in sufficient quantities for export from other parts, as, for example, from America, or not known to be produced at all, yet, there being no natural impediment to such production, it seemed requisite to guard against such a contingency. In cases where identity of productions justified the precautionary enactment, merchants could have no claim to consider its application a grievance, nor in that respect did it give rise to complaints; but where it was a matter of sufficient notoriety that articles imported could only be of European origin or fabrication, the formalities attendant upon the exaction of these certificates of origin were found to be extremely vexatious. It was frequently found that captains or shippers had neglected to conform to the regulation in which the admission to entry of their cargoes was subject to considerable delays whilst the error was repaired or explained. And, in addition to charges incurred by such detention of the ship, the expense incurred by the strict observance of the formalities required was no inconsiderable burden. The due consideration of these objections has induced the French Ministry of Commerce, through the Custom-house Board, to issue an order, that in future *certificates of origin shall be dispensed with* on the importation of various articles, which are known generally to be only produced in or exported from European ports. If, however, hereafter, any of these articles should prove to be frequently and in considerable quantities introduced from countries out of Europe, the exemption would in respect to them cease. Among the more prominent articles to which the exemption applies, may be enumerated cotton yarn No. 113 (French count) and upwards, linen and hempen yarn, linen and hempen cloths, plain and twilled; steel of all sorts, needles, iron wire of all sizes, iron anchors and cables, lead, litharge, machinery and mechanical instruments, coal, bricks, chromate of potash, sulphate of magnesia, pipeclay, sulphuric, arsenic, citric, tartaric, oxalic, and other acids, &c.—*Ed.*

SILK HANDKERCHIEFS.

By ordinance dated October. 1837, silk handkerchiefs in the raw state may be imported free of duty, for the purpose of being printed for foreign account or consumption, bond being given for their re-exportation or for their being sent into *entrepôt* within the space of three months. The import and export can only take place by the ports of Havre, Nantes, Rouen, Dunkirk, Marseilles, and Bordeaux; and on the land frontier by Lille, Forbach, Strasburg, St. Louis, and the Bridge of Beauvoisin.

COMMERCE OF FRANCE, 1836.

The Administration of Customs has published a volume on the external commerce of France, from which the following are extracts.

The imports and exports from 1834 to 1836 inclusive, were as follow:—

IMPORTS.

Years.	General Commerce.	Special Commerce.
1834	720,134,336	503,933,043
1835	760,726,696	520,270,553
1836	905,575,359	564,391,553

EXPORTS.

Years.	General Commerce.	Special Commerce.
1834	714,705,038	509,992,377
1835	834 422,218	577,413,633
1836	961,284,756	628,957,480

The duties paid on the above imports were—

1831	91,823.481f.	1834	101,398,967f.
1832	100.897,988	1835	102,512,926
1833	101,636,816	1836	105,395,522

From the imports for 1831 there ought to be deducted 223,000,000 of bullion; when the remainder, compared with the imports for 1836, will show an increase in favour of the latter year of more than 400,000,000.

The general trade of France with foreign countries has increased in a much quicker ratio than the special trade, which exports the produce of the country, and imports objects only for home consumption. Thus, in 1832, the general imports amounted to 652,000,000f., and in 1836, to 905,000,000f.; the general exports for the same years to 696,000,000f., and 961,000,000f. respectively. The special imports in 1832 were 505,000,000f.; in 1836, 564,000,000f.; and the special exports, 507,000,000f., and 628,000,000f. respectively. The amount of special imports for 1836 may be thus divided—Raw materials for manufactures, 395,786,794f.; objects of consumption, 116,289,649f.; manufactured objects, 52,222,110f. This small relative amount of foreign manufactures is to be attributed solely to the obstacles offered by the Legislature to a system of free trade, and, in some part, to those arising from foreign nations, where similar restrictions also exist. The amount of special exports for 1836 was—Raw materials, 172,274,000f.; objects of consumption, 40,917,000f.; manufactured objects, 415,766,000f.

The trade of France, in imports to be re-exported, or the transit trade, has considerably increased within a few years; its value in 1832 being 90,544,672f. and in 1836 presenting a total of 204,278,798f., giving an augmentation of 120 per cent. There is no doubt that, had the customs regulations of the country allowed of it, the trade of France in objects for her own consumption would have increased in a similar proportion.

In the following table will be found the imports and exports of France for 1835 and 1836, classed according to the countries to which they relate:—

IMPORTS.

	1835.	1836.
United States	71,545,000f.	81,464,000f.
Belgium	60,381,000	76,383,000
Sardinia	66,943,000	57,741,000
England	31,668,000	35,304,000
Spain	25,509,000	28,379,000
Germany	26,230,000	27,003,000
Switzerland	14,431,000	19,184,000
Two Sicilies	8,965,000	19,005,000
Prussia	13,153,000	16,113,000
Russia	17,283,000	16,257,000
Colonies	59,000,000	57,000,000

EXPORTS.

	1835.	1836.
United States	145,251,000f.	158,738,000f.
Belgium	34,906,000	34,794,000
Sardinia	26,597,000	31,019,000
England	59,688,000	66,051,000
Spain	39,935,000	52,548,000
Germany	32,486,000	32,575,000
Switzerland	32,841,000	33,390,000
Two Sicilies	3,943,000	6,346,000
Prussia	8,578,000	7,097,000
Russia	8,806,000	8,693,000
Colonies	50,000,000	51,400,000

The commerce with the United States, which is the most considerable outlet for French productions, has increased 173 per cent. within the last five years. Trade with most European nations has also been augmented within the same period; that with Spain, however, having suffered much damage from the political condition of the country; and that with Turkey not having received any notable increase. It had been expected that the system of customs lately adopted in Germany would cause a diminution in the exports of France to that part of Europe. On the contrary, an increase has taken place, but not to so great an amount as would have been the case if the regulations of that system had not come into force.

The movement of shipping in the ports of France for 1835 and 1836 was as follows:—

ENTERED.

	No. of Vessels.	Tonnage.	Values.
1835	10,361	1,174,032	479,759,320f.
1836	11,791	1,374,331	577,930,986f.

CLEARED.

	No. of Vessels.	Tonnage.	Values.
1835	9,486	871,946	613,195,194f.
1836	10,896	997,090	716,864,124f.

The total number of merchant-vessels belonging to France in 1836 was 15,249, measuring 685,011 tons, giving an average of 44 tons to each vessel. Out of this number there were only 17 vessels of 500 tons and upwards; about 2,000 of from 100 to 500 tons; 10,000 from 30 to 100 tons; and the rest below 30 tons. Havre possessed in 1836 only 371 vessels, with a total of 71,889 tons; Bordeaux, 385 vessels, of 70,627 tons; and Marseilles, 795 vessels, of 69,910 tons. The proportion of the number of French vessels entering French ports to that of foreign vessels in 1836 was about four to seven; whence the importance of her own coasting trade to France may be easily deduced.

NOTICES TO MARINERS.

Lighthouse off Chasseron, Isle of Oleron.

(Received from the French Government.)

Hydrographic-office, Admiralty, Jan. 23, 1837.

Navigators are hereby informed that since the 1st of December the fixed light on the old tower of Chasseron on the north-west point of the Isle of Oleron (in lat. 46° 2′ 52″ N., and long. 1° 24′ 36″ W. of Greenwich) has been discontinued, but that a light of the same description will be shown every night on a tower constructed 328 feet E. by S. from the old lighthouse.

The new light is 141 feet above the ground, and 164 feet above the level of the sea at high water, and may be seen in fine weather at the distance of seven leagues.

Administration of Bridges, Roads, Lighthouses, and Lights.

(Translation.)

Marseilles, May 8, 1837.

Lighthouse of La Garouppe, or of Antibes (Department of the Var).

Mariners are informed that from and after the 1st of July, 1837, a fixed light will be exhibited during the whole night, from the tower which has just been constructed on the peninsula of La Garouppe, one mile and a half to the south of Antibes, near the chapel of Notre Dame de la Garde (by 43 deg. 33 min. 51 sec. N. lat., and 4 deg. 47 min. 44 sec. east longitude*).

The light apparatus will be placed at 25 metres above the ground, and will be 103 metres above the level of the sea.

This lighthouse will be visible in clear weather at the distance of seven marine leagues.

Mariners, steering for Antibes from the eastward, will see at the same time as they approach Ville Franché, the fixed light of the tower at that port (situated by 43 deg. 40 min. 30 sec. lat., and 4 deg. 59 min. 26 sec. east longitude), the intermitting light at the entry of the port of Antibes (situated by 43 deg. 35 min. 10 sec. lat., and 4 deg. 47 min. 31 sec. east longitude), and the fixed light of the Garouppe; but this last-named lighthouse alone will be seen by mariners approaching by the south and south-west until they have doubled the peninsula.

Hydrographic-office, Admiralty, July 10, 1837.

(Received from the French Government.)

Information has been received from the French Government, that on the 15th of this month six new lights will be exhibited on the undermentioned points of the coast of France.

In the Channel.

COURSEULES LIGHT.—A fixed light on the West Jetty Head, in lat. 49 deg. 20 min. 22 sec. north; and long. 20 min. 20 sec. west. This light is placed 30 English feet above the high water of equinoctial springs, and in fine weather may be seen 2 leagues.

* Meridian of Paris.

N.B. This fixed light of Courseules may be seen at the same time with the intermitting light on Point de Ver, in 49 deg. 20 min. 28 sec. north, and 31 min. 4 sec. west of Greenwich, and may therefore be easily recognised.

In the Mediterranean.

Port de Marseilles Lights.—Two harbour lights in the entrance—1st, fixed light of St. Jean:—It is placed on the parapet of the covered way at the foot of the Tower of Fort St. Jean, on the left-hand in entering the port, in lat. 43 deg. 17 min. 45 sec. north, and in long. 5 deg. 21 min. 46 sec. east. This light is 30 feet above the level of the sea, and in fine weather may be seen three leagues. 2nd, Intermitting light of the Tête de More: it is placed on Tête de More point, between the Coves of Reserve and Pharo, on the right hand in entering the Port of Marseilles, and in lat. 43 deg. 17 min. 43 sec. north, and long. 5 deg. 21 min. 35 sec. east. This light is 62 English feet above the level of the sea; its flashes are repeated every three minutes, and in fine weather may be seen three leagues.

N.B. On a south-west bearing both these lights are concealed by the hill, called "La Butte du Pharo."

Porquerolles Light.—Flashing light on the south point of Porquerolles Island, between Cape d'Arme and Cape Roux, in lat. 42 deg. 59 min. 7 sec. north, and long. 6 deg. 12 min. 50 sec. east This light is 52 English feet above the ground, and 262 feet above the sea.

The flashes are repeated every four minutes, and are preceded and followed by short eclipses. The steady light which intervenes between these eclipses lasts about two minutes and three quarters, and in fine weather may be seen seven leagues, but the eclipses will not be total within the distance of three leagues.

Levant, or Titan Light.—Fixed light on the eastern point of Levant Island, in lat. 43 deg. 2 min. 30 sec. north, and in long. 6 deg. 30 min. 10 sec. east. This light is 39 English feet above the ground, and 246 feet above the sea, and in fine weather may be seen 5 leagues.

Cape Lardier Light.—Revolving light on Cape Lardier, or, as it is sometimes called, Cape Camarat, in lat 43 deg. 11 min. 50 sec. north, and long. 6 deg. 41 min. 50 sec. east. This light is 66 English feet above the ground, and 427 feet above the sea. Its flashes are repeated every minute, and in fine weather they may be seen eight or nine leagues.

Its eclipses do not appear total within the distance of three leagues. When six or seven leagues distant the appearances of this light can be distinguished from the intermittent light on Planier Island, in 43 deg. 11 min. 57 sec. north, and 5 deg. 14 min. east, only by its revolutions being of one minute's interval, while the light on that island revolves every half minute: but this distinction would be sufficiently striking to any attentive person, even if there was a less difference of longitude between them than one and a half. Besides, it rarely happens that this light is seen before passing within sight either of the Antibes Light, which lies 30 miles north-east of Cape Lardier, or of the Porquerolles or Levant lights, which are respectively 25 and 13 miles to the westward of it.

It should be further remarked, that from the manner in which the names are applied to the coast in some of the charts of the Mediterranean, this cape, if called Cape Camarat, may be confounded with Cape Taillat, which bears from it 27° west, at three miles distance, and on which stands the old Tower of Camarat; it should, therefore, be always named Cape Lardier.

New Tide Light at the Port of Dieppe.

(Received from the French Government.)

Hydrographic-office, Admiralty, Oct. 16, 1837.

Mariners are hereby informed, that from the 1st of November next the intermitting light now on the western jetty of the port of Dieppe will be discontinued, and that it will be succeeded by a fixed light on the small tower recently erected on the said jetty, 35 yards from the jetty head.

The new light being 13 yards above the level of high water at the equinoctial tides, will be seen in fine weather at the distance of three leagues.

This light is intended to answer the same purpose as the present one—that is to say, it will be lighted only when there is a depth of at least $10\frac{1}{2}$ feet (English) in the entrance of the port.

Light of La Garouppe, or Antibes (Department of La Var, or the south coast of France).

(Received from the French Government.)

Mariners are hereby informed that from the 1st of July next, a fixed light will be shown every night from the tower recently constructed on the peninsula of La Garouppe, a mile and a half to the southward of the port of Antibes, and near the chapel of Notre Dame de la Garde, in lat. 43 deg. 33 min. 51 sec. N., and long. 7 deg. 8 min. 4 sec. E. of Greenwich. The light will be elevated 82 English feet above the ground, and 332 feet above the level of the sea, and will be visible in fine weather at the distance of 7 leagues. In approaching Antibes from the eastward, mariners will see the fixed light of Ville Franché, which stands on point Mala, and also the intermitting light at the entrance of the port of Antibes, at the same time as they see the fixed light of La Garouppe; but this last-mentioned light alone will be seen by mariners approaching from the southward or south-westward, until they have rounded the peninsula.

Admiralty, May 30, 1837.

MONEYS.*

French and English Coins.

French Money.	Value in English. £.	s.	d.
The 40-franc piece, double Napoleon, *or* Louis =	1	13	4
The 20-franc piece, Napoleon, *or* Louis . =	0	16	8
The 30-sous piece . . . =	0	1	$3\frac{1}{2}$
The franc = 100 centimes . . . =	0	0	10
The fifteen-sous piece . . . . =	0	0	$7\frac{1}{2}$
The half-franc = 50 centimes . . =	0	0	5
The quarter-franc = 25 centimes . . =	0	0	$2\frac{1}{2}$
The two-sous piece = 10 centimes . . =	0	0	1
The sou, *or* one sou piece = 5 centimes . =	0	0	$0\frac{1}{2}$
One centime . . . . . =	0	0	$0\frac{1}{10}$
The liard . . . . . =	0	0	$0\frac{1}{8}$
The piece of two liards . . . . =	0	0	$0\frac{1}{4}$
The piece of six liards . . . . =	0	0	$0\frac{3}{4}$

English Money.	Value in French.
1 guinea, *or* 21 shillings . . . =	26 f. 47 c.†
One pound, *or* sovereign = 20 shillings . =	25 f. 20.8 c.
A crown, *or* 5-shillings piece . . =	5 f. 80.7 c.
The half-crown piece, *or* 2*s.* 6*d.* . . =	2 f. 90.4 c.
A shilling, *or* 12 pence . . . =	1 f. 16.14 c.
Sixpence (6*d.*) . . . . . =	0 58.07 c.
A penny (1*d.*) . . . . . =	0 10 c.
A halfpenny ($\frac{1}{2}$*d.*) . . . . =	0 5 c.
A farthing ($\frac{1}{4}$*d.*) . . . . =	0 $2\frac{1}{2}$ c.

Paris, Oct. 18, 1837.

The premium on gold at Paris is $9\frac{1}{2}$ per mille, which, at the English Mint price of 3*l.* 17*s.* $10\frac{1}{2}$*d.* the ounce for standard gold, gives an exchange of 25.39; and the exchange at Paris on London at short being $25.52\frac{1}{2}$, it follows that gold is 0.54 per cent. lower at Paris than in London.

WEIGHTS.

TROY WEIGHT.

English Weights.	French Weights.
1 grain = $\frac{1}{24}$ dwt. . . . =	0.06477 gramme.
1 pennyweight = $\frac{1}{20}$ of an ounce . =	1.55456 gramme.
1 ounce = $\frac{1}{12}$ of a lb. Troy . . =	31.09130 gramme.
1 pound imperial . . . =	0.3730956 kilogramme.

* The information as to French Moneys, Weights, and Measures has been supplied from France expressly for this Journal.

† The *f* stands for *franc* or *francs*, *c* for *centime* or *centimes*.

AVOIRDUPOIS WEIGHT.

English Weights.		French Weights.
1 dram = $\frac{1}{16}$ of an ounce . .	=	1.7712 gramme.
1 ounce = $\frac{1}{16}$ of a lb. . .	=	28.3384 grammes.
1 pound, *or* 1 lb. imperial . .	=	0.4534148 kilogramme.
1 cwt. = 112 lb. . . .	=	50.7824600 kilogrammes.
1 ton = 20 cwt. . . .	=	1015.6490000 kilogrammes.

French.	English.
1 gramme = 15.438 grs. Troy	= 0.643 dwts. = 0.03216 oz. Troy.
1 kilogramme = 2.68027 lb.	= 2 lb. 8 ozs. 3 dwts. 6 grs. Troy weight.
1 kilogramme = 2.20548 lb.	= 2 lb. 3 ozs. $4\frac{1}{5}$ drs. Avoirdupois.

FRENCH MEASURES.

The foundation of all the French measures, whether of lines, surfaces, solids, or the contents of vessels (generally called measures of capacity), is a quadrant of the earth's meridional circumference. This is presumed to be constant in the same hemisphere, and for the same longitude; and the quadrant which they use is that passing from the equator through Paris to the north pole. This, according to the most accurate admeasurements and calculations, is estimated at 5,130,740 old French toises of 6 French feet each. The 10,000,000th part of this is a *mètre;* and 1 mètre is equal to 3 feet and 11 $\frac{296}{1000}$ lines, or 3 feet 1 inch of the old measures very nearly.

The mètre, the square mètre, and the cubic mètre, are the radical standards of the three measures; for there are only three, as solidity and capacity, though differently named and used, are the same in reality.

The radical denominations are not always the square and cube of the mètre, because the first would be too small a measure for land, and the second too large for the greater number of substances estimated by quantity. The following are the denominations:—

LINEAL MEASURE.—The *mètre*, which means "measure," and is in round numbers about 39$\frac{9}{26}$ English inches.

SURFACE.—The *are* which means "surface," or "area," and is the square of 10 mètres, or 100 square mètres.

CAPACITY.—The *litre*, which means a "measured quantity," and is the cube of one-tenth of a mètre, or the 1000th part of a cubic mètre. In English measure it is nearly a cube of four inches, and very nearly sixty-one cubic inches.

SOLID.—The *stere*, which means a "solid," and is the cube of the mètre, or nearly 35$\frac{1}{3}$ English cubic feet.

From these radical denominations the larger ones are procured by multiplying by 10, and the lower ones by dividing by the same. Thus

Deca, prefixed, means	10 times.
Hecto . .	. 100 times.
Kilo . .	. 1000 times.
Myria . .	. 10000 times.

These prefixes, which are a sort of barbarous Greek for the numbers, are prefixed to the radical names, mètre, are, litre, and stere; and the number is understood to multiply the surface of the solid, and not its side; thus, one decare is 10 ares, and not a square of ten times the side of an are; and so of the others.

The denominations below the radical ones are expressed by a sort of Latin prefixes: thus

Deci is . .	. one-tenth.
Centi is . .	. one-hundredth.
Milli is . .	. one-thousandth.

In the same mode of estimating, time was arranged into tenths and hundredths: 1 day (24 hours) = 10 hours; 1 hour = 100 minutes; and 1 minute = 100 seconds. The circle, or angular measures, were also arranged in hundredths—400 degrees in a whole circumference; 100 in a quadrant; 100 minutes in one degree, and 100 seconds in a minute. These measures have, however, been abandoned, or, at all events, they are far from being convenient, as none of the more useful angular divisions are tenths.

We annex the details of those tables which remain the most in use.

MEASURES OF LENGTH.

LONG MEASURE.

English.		French.
1 inch, or $\frac{1}{36}$ of a yard . . .	=	2.539954 centimètres.
1 foot = $\frac{1}{3}$ of a yard = 12 inches .	=	3.0479449 décimètres.
1 yard = 3 feet	=	0.9143848 mètres.
1 fathom = 2 yards . . .	=	1.82876696 mètres.
1 pole, *or* perch = $5\frac{1}{2}$ yards . .	=	5.02911000 mètres.
1 furlong, *or* 220 yards . .	=	201.16437000 mètres.
1 mile, *or* 1760 yards . . .	=	1609.31490000 mètres.

French.		English Inches.		
1 millimètre	=	0.039370		
1 centimètre	=	0.393708		
1 décimètre	=	3.937079		
1 mètre .	=	39.37079	=	1.093633 yards.
1 décamètre	=	393.7079	=	10.936630 yards.
1 hectomètre	=	3937.079	=	109.366300 yards.
1 kilomètre	=	39370.79	=	4 furlongs, 213.633 yards.
1 myriamètre	=	393707.9	=	6 miles, 1 fur. 156.288 yards.

French. English.
1 toise = 6.3945 feet = 2.1315 yards = 76.735 inches.
1 aune, *or* ell = 3.893 feet = 46.79 English inches.

SQUARE MEASURE.

English.		French.
1 square yard . . .	=	0.836097 mètre carré.
1 rod, *or* pole = $30\frac{1}{4}$ square yards	=	25.291939 mètres carrés.
1 rood = 1210 square yards .	=	10.116775 ares.
1 acre = 4840 sq. yds. = 40.4671 ares	=	0.404671 hectare.

French.		English.
1 mètre carré = 1 centiare .	=	1.196033 square yard.
1 are = 3.95 English poles. .	=	0.098845 rood.
1 hectare = 2 a. 1 r. 5 perches .	=	2.473614 acres.

MEASURES FOR LIQUIDS.

English.		French.
1 pint, *or* $\frac{1}{8}$ of a gallon . .	=	0.567932 litre.
1 quart, *or* $\frac{1}{4}$ of a gallon . .	=	1.135864 litre.
1 imperial gallon . . .	=	4.5434579 litres.

DRY MEASURE.

English.		French.
1 peck = 2 gallons . . .	=	9.0869159 litres.
1 bushel = 8 gallons . .	=	36.347664 litres.
1 sack = 3 bushels . . .	=	1.09043 hectolitre.
1 quarter = 8 bushels . .	=	2.907813 hectolitres.
1 chaldron = 12 sacks . .	=	13.08516 hectolitres.

French. English.
1 litre = 1.760773 pint = .8803865 qt. = .2200966 gallon.
1 décalitre = 2.2009667 gallons.
1 hectolitre = 22.0096670 gallons.

The new French denominations, having been found very inconvenient for common purposes, were in 1812 arranged as follow:—

1 toise, *or* 6 feet = 2 mètres .	=	6.5618334 English feet.
1 foot, *or* 12 inches = $\frac{1}{3}$ mètre .	=	1.0936389 English foot.
1 inch, or 12 lines . . .	=	1.0936389 English inch.
1 line	=	0.0911365 English inch.

1 aune, *or* ell = $1\frac{1}{2}$ mètre . .	=	3.937 English feet.
or 1 aune . . .	=	47.244 English inches.

1 bushel = $\frac{1}{8}$ hectolitre . . = 762.85 cubic inches.

1 old Paris foot . . . = 1.066 English foot.
1 old Paris inch . . . = 1.066 English inch.
1 old line . . . . = .0888 English inch.

Old foot, inch, and line, to new, as 48 to 49 nearly.

BOULOGNE-SUR-MER.

In consequence of the impositions practised towards English passengers on their landing at Boulogne-sur-Mer, the Chamber of Commerce of that town has just issued a series of regulations in all instances rendering uniform, and in the majority reducing, the terms and rates of imposts relative to the shipping and landing of passengers, the use of the ladders, the carrying of luggage, and the shipping and landing of carriages and horses. For the landing of passengers from packets at the jetty head the pilots are now allowed 1f. 50c., or only one-fourth the previous charge, whilst nothing whatever is to be paid for the use of ladders when the packet comes up to the quay and the same charges are made for carrying passengers to the shipping. Nothing is to be paid for small articles, such as canes, umbrellas, hat-boxes, &c., if they form part of the ordinary luggage of a family or traveller, and the charge of landing for every other description of luggage is considerably reduced. For landing or shipping a four-wheeled carriage the price is reduced to 12f.; for a two-wheeled carriage, 6f.; for a horse, 6f.; and a mule, 3f.—*Galignani's Messenger.*

MARSEILLES,

Steam-Packet Rates of Postages as Officially Promulgated.

As a general rule these rates are regulated in the proportion of 1 franc for all places comprised within a radius of 250 marine leagues in a right line, and of 2 francs for all beyond up to 500 leagues. By the following scale the regulation appears to be construed in a liberal sense:

From Marseilles.	Distance in marine leagues.	Postage of a letter.
		Francs.
To Alexandria	598	2
Athens	471	2
Civita Vecchia	117	1
Constantinople	591	2
Leghorn	79	1
Malta	276	1
Naples	167	1
Smyrna	498	2
Syra	448	2

By a decision of the Minister of Finance the service of the post-office steam-packets in the Levant will from the 1st December, 1837, be divided into three lines, viz., from Marseilles to Malta; from Malta to Constantinople, passing by Syra; and from Athens to Alexandria, passing also by Syra. The island of Syra will thus remain, as at present, the meeting-point for the packets from Malta, Constantinople, Athens, and Alexandria, and for effecting the exchange of letters, and the transfer of passengers from one line to another.

SPAIN.

Principal Ports.—Adra, Altea, Aguilas, Alicant, Almeria, Algesiras, Arens de Mar, Bilboa, Barcelona, Blanes, Benicarlo, Cadiz, Corunna, Castropol, Carill, Carboneras, Carthagena, Denia, Deva, Ferrol, Gijon, Mundica, Malaga, Mahon, Passages, Palamos, Patma, Ribadeo, Requexada, Riva, de Cetta, Rosas, Seville, San Lucar, St. Sebastian, Saloe, St. Felix, Santandar, or St. Andero, Tarragona, Tierra Viega, Villa Nueva, Valencia, Vinaroz, Vigo, Villa Viciosa, Xavea.

ADMISSION OF BRITISH COAL*.

Sir,—The Minister of Finance has just made me the following communication:—

I have laid before the Queen Regent the information lately obtained in consequence of the reiterated representations of the British Minister at this Court, and of the French Chargé d'Affaires, requesting the revocation of the Royal Order of the 9th of April last, which modified that of the 31st of January of the preceding year, respecting the admission of foreign coal; and Her Majesty, desirous, on the one hand, that no difficulties be placed in the way of the navigation of steam-vessels, whether national or foreign, but, on the contrary, that every facility compatible with the protection and encouragement which our own mines require be afforded; and, on the other hand, of giving another proof to our faithful allies that the Spanish Government, naturally grateful, is not unaware of the important services which, in support of the national cause, are afforded by the vessels charged to guard our coasts; Her Majesty has been pleased to resolve that, although the 3rd article of the above-mentioned Royal Order of the 9th of April last declares duty free the foreign coal, which, without being landed in our ports, is kept on board and consumed by the steamers, they shall, for the present, be allowed to have two deposits in the Mediterranean, which are to be Barcelona and Alicant, and two others on the sea coast, Cadiz and Corunna, upon the payment of 2 per cent., and the officers of the customs to have a key; for this article, without ceasing to be in the free air, can be placed in buildings which the masters of the steamers can provide themselves, and thus they will have a deposit corresponding to their consumption. All this to take place without detriment to the ameliorations which the General Direction and its 'Junta Consultiva' have proposed, in order that they may be submitted to the Cortes for examination and discussion, to whom also immediate communication will be made of this provisional measure which circumstances have obliged the dictation of.

I have the honour to make the above communication to you in reply to the note which you were pleased to address to me upon this subject, and avail myself of, &c.

Palace, July 22, 1837. Jose Ma. Calatrava.

To the British Minister.

SUSPENSION OF DUTIES ON VESSELS FROM GIBRALTAR*.

Palace, July 15, 1837.

Sir,—I have the satisfaction to acquaint you that, according to a communication made to me by the Minister of Finance on the 13th inst., the august Queen Regent having been informed of the report drawn up, in consequence of the representation which you made in your notes of the 1st of January and 20th of April of this year, for the abolition of the exceptionable duties which are imposed upon goods coming from Gibraltar, and conveyed in Spanish vessels; and Her Majesty, bearing also in mind, on the one hand, the motives of public utility which dictated the Royal Order of July 13, 1830, and the political considerations which determined the issuing of the Royal Decree of December 2, 1834, and considering, on the other hand, the generous and most important services which the British Government has afforded and is still affording to the national cause in the present contest, has been pleased to resolve, in conformity with the opinion of the Council of Ministers, that for the present, and without prejudice to what the Cortes may determine upon the system of customs and tariff, the observance of the 4th article of the said Royal Order of July, 1830, be suspended, with respect to vessels proceeding from Gibraltar, in the same terms in which, by the Royal Decree of December 2, 1834, it was suspended as regards vessels proceeding from Bordeaux, Bayonne, Marseilles, and other intermediate ports of France, in order that by this means the treaties may be fulfilled which exist with England, who has the right, according to them, to be treated in Spain as the most favoured nations. I avail myself, &c.

Jose Ma. Calatrava.

* From recent information, there is reason to fear that these regulations will be soon rescinded.—*Ed.* Nov. 25, 1837.

MONEYS.

MADRID, CADIZ, MALAGA, BARCELONA.

Plate Money of Exchange and Account.

34 Maravedis, or 16 Quartos	=	1 Real of Plate.
8 Reals	=	1 Dollar of Plate.
11 Reals 1 Maraved. or 375 Maravedis	=	1 Ducat of Plate.
4 Dollars of Plate	=	1 Pistole of Plate.

Vellon Money of Coin and Account.

34 Maravedis	=	1 Real Vellon.
20 Reals Vellon	=	1 Hard Dollar.

Hence,

17 Reals of Plate	=	32 Reals Vellon.
85 Dollars of Plate	=	64 Hard Dollars.
1 Quarto of Plate	=	4 Maravedis Vellon.

WEIGHTS AND MEASURES.

100 lb. or 4 Arrobas	=	101·44 lb. Avoirdupois.
1 Cantaro or Arroba of Wine	=	3·52 Imperial Gallons.
1 Fanega of Corn	=	7·79 Imperial Bushels.
1 Vara or Ell	=	33·38 English Inches.

N.B. These are the Castilian or Official Weights and Measures of Spain, but many of the Provinces have their own local Weights and Measures.—*Tate's Modern Cambist.*

CANARY ISLANDS.

Principal Ports.—Canaria, Ferro, Fuerte Ventura, Gomera, Lazarota, Orotava, Palma, Santa Cruz, Teneriffe.

TREATY.

Additional Article to the Treaty of Friendship and Alliance between His Britannic Majesty and His Catholic Majesty Ferdinand VII., signed at Madrid the 28th August, 1814.

It is agreed that, pending the negociations of a new treaty of commerce, Great Britain shall be admitted to trade with Spain upon the same conditions as those which existed previously to the year 1696. All the treaties of commerce which at that period subsisted between the two nations being hereby ratified and confirmed. H. Wellesley.

Done at Madrid, the 28th August, 1814.

By O. C., April 28, 1828, His Majesty doth grant that it shall be lawful for Spanish ships to import into any of the British Possessions abroad, from the colonies and foreign plantations of His Most Catholic Majesty, goods the produce of those colonies and possessions, and to export goods from any such British possessions abroad, to be carried to any foreign country whatever.

DECREE.

(Translation.)

Donna Isabella II., by the Grace of God, and by the constitution of the Spanish monarchy, Queen of Spain, and in her name, Donna Maria Christina de Bourbon, Queen Regent of the kingdom; be it known unto all by whom these presents are seen and concern, that the Cortes have decreed and we sanction the following:—

The Cortes, in virtue of their powers, have decreed that the decrees of former Cortes, viz., the decree of the 5th of January, 1822, in virtue of which the ports of Santa Cruz, of Santiago, of Teneriffe, were permitted to carry on national and foreign trade, with a deposit of the first class; and of that of the 20th of the same month and year, with several provisional regulations for the trade in the Canary Islands, and for granting the privilege of trade to certain ports of those islands, and the order of the 31st of March, of the said year, empowering the provincial deputation of the Canaries to regulate the ship and port duties exacted from vessels entering the licensed ports of these islands in transit, be herewith re-established, except in that part of the second and third articles of the decree of January 20, which is provided for in the tariffs formed in 1830, by

the Royal Commission, and approved of by the Government, and which are still in force; which the Cortes present to Her Majesty, in order that she may be pleased to give it her sanction.

Palace of the Cortes, Sept. 23, 1837.

Therefore, we command all tribunals and all authorities, whether civil, military, or ecclesiastical, of whatever rank and dignity they may be, to keep, and cause to be kept, fulfilled, and executed, the present law in all its parts. Let it be so understood, printed, published, and circulated.

I, THE QUEEN REGENT.

Palace, Oct. 10, 1837.

To Don Antonio Maria de Teixas, &c.

PORTUGAL.

Principal Ports.—Aveiro, Caminha, Faro, Figuera, Lisbon, Oporto, St. Ubes, Viana, Villa de Conde, Villa Nova.

By O. C., Oct. 15, 1832, it is declared, that the kingdom of Portugal is one of the foreign powers with which any reciprocity treaties are subsisting.

The Treaty of Commerce with Portugal is dated February 19, 1810, and is unlimited in point of duration; but the parties reserve to themselves the right of revising the same at the end of *fifteen years*.

The mutual commerce and navigation of the subjects of Great Britain and Portugal respectively, in the ports and seas of Asia, are expressly permitted in the same degree as they have heretofore been allowed by the two Crowns: but His Royal Highness reserves to himself the right of imposing heavy, and even prohibitory duties, on all articles known by the name of *British East Indian Goods*, and *West Indian Produce*.

LISBON, July 25, 1835.

The following revocation of the commercial treaty between England and Portugal has been published in the Government Gazette:—

Office of the Secretary of State for Foreign Affairs.

Her Majesty the Queen has been pleased to order the Counsellor Judge of Commerce to be informed of the official notification which has been given, through this department of state to the British Government, that in virtue of article 33 of the commercial treaty between Portugal and England, dated February 19, 1810, the government of Her Most Faithful Majesty has resolved to declare the said treaty to be suspended, and to have no force from and after the 31st day of January, 1836.

The Duke of PALMELLA.
JOSE FERREIRA BORGES.

Palace of the Necessidades, July 22, 1835.

Similar information has been transmitted to the offices of each of the other Secretaries of State, and to those of all public departments.

DUTIES, &c.

At the Court at St. James's, May 10, 1837.

Whereas British vessels entering the ports of Portugal from the ports of the United Kingdom are, by a decree of the 24th of November, 1836, charged with a tonnage duty, from one half of which all Portuguese vessels are exempt, such surcharge varying from 5¼*d.* to 1*s.* 1¾*d.* per ton; His Majesty is pleased to order that there shall be paid on all Portuguese vessels which shall enter any of the ports of the United Kingdom a duty of 9*d.* per ton.

At the Court at St. James's, May 10, 1837.

Whereas, by a decree of Her Majesty the Queen of Portugal, dated the 10th day of January last, higher duties are levied in the ports of Portugal on goods, when imported in British ships, than when imported in Portuguese ships, His Majesty doth therefore order, that upon all goods imported into the United Kingdom in Portuguese ships, there

shall be levied, in addition to the existing duties otherwise payable upon the importation of such goods, a further duty amounting to one-fifth part of such existing duties.

By T. L., June 27, 1837, the additional duties imposed by the Orders in Council on Portuguese ships and their cargoes, not to be enforced in those cases where it shall be proved that the vessels had sailed from their respective ports of lading or clearance prior to the time at which information of the issuing those orders had been received at those ports.

MONEYS.

LISBON AND OPORTO.

1000 Reis = 1 Milreis.

EXCHANGE.

The average Rate of Exchange for the years 1834, 1835, and 1836, was $58\frac{3}{4}$ pence per milreis.

Reis is a money only nominal; but all monetary calculations in Portugal are made under that denomination only. An estate or a ship is valued or sold at so many milreis. A cruzado novo is the coin of 450 reis. A Spanish dollar is valued at 800 reis; therefore, 1000 equals a dollar and a quarter: of course the exchange between milreis and English pence varies according to the state of the balance between the two countries.

WEIGHTS AND MEASURES.

100 Pounds	=	101·18	lb. Avoirdupois.
The Arroba of 32 lb.	=	32·38	Do.
The Almude of Lisbon	=	3·64	Imperial Gallons.
—— Oporto	=	5·61	Do.
The Alquiere of Lisbon	=	0·372	Imperial Bushels.
Oporto	=	0·465	Do.
The Vara	=	43·14	English Inches.
The Covado	=	25·88	Do.

Tate's Modern Cambist.

NOTICES TO MARINERS.

Lisbon, Jan. 1, 1837.

Having stated to you in my last communication that a new lighthouse had been constructed on the Torre de Bugio, and it appearing that a mistake of considerable importance was made in the Government edict on the subject, it has been republished, and the following is a transcript as it now stands corrected:—

A new lighthouse has been constructed on the Torre de Bugio, at the entrance of the bar to the south of Fort St Julian, in latitude N. 38° 39′ 20″, and longitude to the west of the observatory of St. George's Castle, 9° 57′. It is a revolving light, and presents an eclipse every three minutes, the brightest light being of three seconds' duration.—*Official Correspondent.*

[Communicated by the Portuguese Government.]

St. Lourenço Lighthouse, on Fort Bugio River Tagus, Feb. 14, 1837.

Navigators are hereby informed that a revolving light has been recently established on the Tower of St. Lourenço, commonly called Fort Bugio, in the entrance of the river Tagus.

The position of the tower is in 38° 29′ 20″ N. lat., and 0° 9′ 57″ W. of the citadel of Lisbon, or 9° 18′ 9″ W. long. from Greenwich.

The light is eclipsed every three minutes.

PORT CHARGES.

Oporto, Aug. 20, 1837.

Port Charges at Oporto, on a British Vessel.

	Reis.
Sailing in ballast	500 per ton
Entering in ballast and sailing with a cargo	200 ,,
Entering with a cargo and sailing with a cargo	300 ,,
In Franquia (that is, entering with a cargo and sailing with the same cargo)	100 ,,
In all circumstances every vessel pays in addition to the above a contribution towards the works of the bar	100 ,,
And fees to officers of police and health, amounting to 2600 reis.	
Pilotage according to labour and the number of boats employed.	

PILOTAGE.

Charges for Pilotage at Oporto.

There is no established rate for pilotage at this port, the charges being made at the discretion of the chief pilot (piloto mor): but in ordinary cases the charges for piloting vessels over the bar of Oporto are as follow, viz.:—

INWARDS.

	Reis.		Reis.
A Schooner . . .	14,900	to	16,800
A Brig . . .	15,000	..	19,000
A Ship . . .	18,000	..	22,000

OUTWARDS.

A Schooner . . .	19,200	to	.. ..
A Brig . . .	21,600	..	26,400
A Ship . . .	24,000	..	32,000

These charges may vary from 3,000 reis to 4,000 reis, according to the size of the vessel; and in winter, when the service is generally difficult, they vary much more.—*Correspondent of* Journal of Trade.

MADEIRA.

Principal Port.—Funchal.

AZORES.

Principal Ports.—Angra, Corvo (Island of), Fayal, Flores (Islands), Graciosa (Island), Pico (Island), St. George, St. Maria, St. Michael (Islands), Terceira (Island).

GIBRALTAR.

Produce of Limits of Charter.—All goods the produce of places within the limits of the East India Company's Charter, having been imported into Gibraltar from those places in British ships, shall, upon subsequent importation into the United Kingdom direct from Gibraltar, be liable to the same duties as the like goods would respectively be liable to if imported direct from some place within the limits of the said charter, 3 and 4 Will. IV., c. 56, § 10.

Duties.—As to Duties, see Spain, p. 269.

MONEYS.

16 Quartos = 1 Real.
12 Reals = 1 Hard Dollar.

The value of the Dollar is the same as that of the Hard or Spanish Dollar, which is worth about 50⅛*d.* sterling.

WEIGHTS AND MEASURES.

Chiefly those of England.

Tate's Modern Cambist.

MALTA.

Principal Port.—Valetta.

Malta in Europe.—The Island of Malta and its dependencies shall be deemed to be in Europe. 3 and 4 Will. IV., c. 52, § 120.

Produce of Limits of Charter.—All goods the produce of places within the limits of the East India Company's Charter, having been imported into Malta from those places in British ships, shall, upon subsequent importation into the United Kingdom direct from Malta, be liable to the same duties as the like goods would respectively be liable to if imported direct from some place within the limits of the said charter. 3 and 4 Will. IV., c. 56, § 10.

MONEYS.

20 Grani	=	1 Tari.
12 Tari	=	1 Scudo.
30 Tari	=	1 Pezza or Sicilian Dollar.

The value of the Pezza taken from that of the Sicilian Silver Scudo of 12 Sicilian Tari, is 3*s.* 11½*d.* sterling, but is commonly reckoned at 4*s.* sterling.

Hence the value of the Maltese Scudo is 19*d.* sterling.

For purposes of general business the Pezza is often valued at 50*d.* sterling, and the Scudo at 20*d.* sterling, and the £. sterling is therefore at this estimation worth only 12 Scudi.

WEIGHTS AND MEASURES.

100 Maltese Rottoli	=	174.52 lb. Avoirdupois.
The Barile of Wine	=	9⅛ Imperial Gallons.
The Caffiso of Oil	=	4⅜ Imperial Gallons.
The Salma of Corn	=	7⅞ Imperial Bushels.
The Cane or Canna	=	82.02 English Inches.

Tate's Modern Cambist.

ITALY.—Sardinian Territories.

Principal Ports.—Cagliari, Genoa, Monaco, Nice, Spezia, or Speccia.

MONEYS.

100 Centesimi . . . 1 Lira Nuova.

The Lira Nuova is of the same value as the French Franc, or the Lira Italiana, viz. 9½*d.* sterling. The late money of Genoa was in Lire, Soldi, and Denari, called *fuori Banco.* 5 Lire Nuove are reckoned equal to 6 Lire fuori Banco.

The Pezza is divided into 20 Soldi, each Denari, called Soldi and Denari *di Pezza.*

WEIGHTS AND MEASURES.

100 lb. of Genoa	=	69.88 lb. Avoirdupois.
100 Rottoli of 1½ lb.	=	104.83 lb. Avoirdupois.
The Barile of Wine	=	16.34 Imperial gallons.
The Mina of Corn	=	3.31 Imperial bushels.
The Braccio of 2⅓ Palmi	=	22.96 English inches.

Tate's Modern Cambist.

ITALY.—Papal Territories.

Principal Ports.—Ancona, Civita Vecchia.

IONIAN ISLANDS.

Principal Ports.—Cephalonia, Cerigo, Corfu (Islands of,) Ithaca (Island), Paxo (Island), St. Maura (Island), Teaki or Ithaca (Island), Zante (Island).

MONEYS.

The money of Account is in British Currency, or pounds, shillings and pence sterling. Spanish Doubloons valued at 15½ Spanish Dollars, Spanish Pillar-Dollars valued at 104 Oboli or halfpence, and German Dollars valued at 100 Oboli, are also current, and the latter are also partially the money of account.

WEIGHTS AND MEASURES.

Besides the English Weights and Measures, the Venetian and Turkish are also employed, with particular sorts of goods.

10 Okes equal 28 lb. Avoirdupois, and the Quintal of 44 Okes equals 117 Venetian lb. Peso Grosso, and 123.15 lb. Avoirdupois.

The Venetian Barile for Wine, Oil, &c. of 4 Jars, is reckoned equal to 15 Imperial Gallons.

The Bacilo of Wheat in Zante and Cephalonia is estimated at 1⅓ Imperial Bushels.

The Moggio of Wheat in Corfu is 5 Winchester Bushels.

The Braccio for Woollen Goods is reckoned at 27$\frac{3}{16}$ Inches, and for silk Goods at 25$\frac{3}{8}$ Inches. *Tate's Modern Cambist.*

ITALY.—Austrian Territories.

Principal Ports.—Fiume, Porto Quito, Trieste, Venice.

VENICE AND MILAN.

MONEYS.

100 Centesimi = 1 Lira Austriacha.
The Lira is also divided into 20 Soldi Austriachi.

WEIGHTS AND MEASURES.

100 lb. Grosso	=	105.27 lb. Avoirdupois.
100 lb. Sottile	=	66.58 lb. Avoirdupois.
100 Secchi	=	237.71 Imperial Gallons.
100 Staji	=	27.62 Imperial Quarters.
100 Ells, Silk Measure	=	69.30 English Yards.
100 Ells, Woollen Measure	=	74.27 English Yards.

Tate's Modern Cambist.

ITALY.—Duchy of Tuscany.

Principal Ports.—Elba (Island of), Leghorn.

MONEYS.

12 Denari	=	1 Soldo.
20 Soldi	=	1 Pezza or Dollar.

WEIGHTS AND MEASURES.

100 lb. of Leghorn	=	74.86 lb Avoirdupois.
The Barile of Wine	=	10.03 Imperial Gallons.
The Sacca of Corn	=	2.01 Imperial Bushels.
The Canna of 4 Braccia	=	23.29 English Inches.

Tate's Modern Cambist.

TURKEY AND CONTINENTAL GREECE.

Principal Ports.—Chisme or Cisme, Constantinople, Enos, Galatz, Larissa, Macri, Salonica, Scalanova, Smyrna.

Constantinople.—By O.C., Aug. 13, 1856, all vessels clearing out from the United Kingdom for the Levant must anchor on the Asiatic shore, off the town Scutari, a little below Leander's Tower, having a yellow flag flying at their main-top gallant mast, there to remain until visited by the harbour-master, and furnished by him with the required firman.

BRITISH PRODUCE AND MANUFACTURES.

The proportion of British produce and manufactures sent to Turkey is one-twenty-fifth of the whole quantity exported. It is one-fifth of that sent to the United States of America, one-half of that to Germany, four-fifths of that to Holland, Italy, and the Brazils respectively: it exceeds by one-third the exports to Portugal and France, the whole to Sweden, Norway, Denmark, Prussia and Spain together; it equals the amount to Russia, and nearly that to our North American colonies; it falls short little more than one-third of the exports to our West and East Indian possessions, and is double the amount to China by the returns for 1835, estimating the trade to Turkey at its true amount. It is now principally carried on by the native merchants there, and their commission-houses or partners in England, and shared with English houses.

It is well known that the Levant houses in England have been the safest customers to our manufacturers of any within the whole compass of their dealings; and but one failure, scarcely to be called so, has taken place among them during the last ten years. They continued throughout the spring, making purchases of manufactures on a scale beyond former precedent, and paying cash, while shipments were contracted to every

other country, and credit had been shaken. Their command of funds and activity in purchases attracted the more notice, at a time when orders for America to the amount of millions remained unexecuted for want of money or confidence.

An interruption of these shipments has inevitably ensued from the general convulsion extending to Turkey, of which within itself the germs do not exist.—*British and Foreign Review, October*, 1837.

MONEYS.

40 Paras = 1 Piastre.

The money of Turkey is so much debased that it bears but little more than a nominal value.—Bills and Merchandise are chiefly valued from the rate borne by Foreign Coins, particularly Spanish and German Dollars.—Reckoning the former at 12½ Piastres, the value of the Piastre is about 4*d.* sterling.

WEIGHTS AND MEASURES.

The Rottolo of 180 Drams	=	1.27 lb. Avoirdupois.
The Oke of 400 Drams	=	2.83 lb. Avoirdupois.
The Almud (Liquid Measure)	=	1.15 lb. Imperial Gallon.
The Killow of Corn	=	0.96 Imperial Bushel.
The Pike	=	26 English Inches.

Tate's Modern Cambist.

GRECIAN MONEYS.

The new Greek and silver coin is called a drachm, and is composed of 9.10 silver and 1.10 copper (4,029 grammes of silver and 448 grammes of copper). The copper coin is called lopton, and contains 1,299 grammes of copper: 100 lepta make a drachm. Besides the drachm, there are also pieces of the value of five drachms, of half a drachm, and of a quarter of a drachm. In copper there are half leptas, and pieces of 5 and 10 lepta. Gold 20 and 40 drachm pieces are to be coined. The gold and silver coins have on one side the king's bust, with the inscription, "Otho, King of Greece;" and on the other the arms of the kingdom, and the value of the coin and the date of the year in figures. The circulation of all other kinds of coin is annulled.

The following coins are the only ones taken at the Treasury, which gives in exchange new coin, according to the following tariff:—

	Drachm.	Lepta.
The franc	1	11
5 franc piece	5	58
20 ditto, gold	22	33
40 ditto, ditto	44	66
New Louis d'or	26	54
Dollars (Tallero Colonati)	6	3
Maria Theresa, and other Austrian and Bavarian dollars	5	78
Austrian sovereigns (gold)	38	88
Austrian and Bavarian ducats	13	6
Dutch ducats	13	17

Ed.

NAPLES AND SICILY.

Principal Ports.—Alicata, Brindisi, Barletta, Cirella, Cassano, Catania, Cefalu, Castel-a-mare, Gallipoli, Girgenti, Licata or Alicata, Manfredonia, Messina, Marsala, Mazzara, Naples, Palermo, Sciacca, Syracuse, Trapani, Terra Nova, Termini.

MONEYS.

20 Grani = 1 Taro.
30 Tari = 1 Oncia or Onza.

The Scudo is 12 Tari, or 2 Oncie are equal to 5 Scudi.

The full value of the Oncia is 10*s.* 3½*d.* sterling.

WEIGHTS AND MEASURES.

The Cantaro of 100 Rottoli	=	175.03 lb. Avoirdupois.
100 Pounds of 12 Ounces	=	70.01 Do.
The Pipe of Wine of 12 Sicilian Barrels	=	94.33 Imperial Gallons.
The Salma of Corn	=	7.61 Imperial Bushels.
The Canna of 8 Palmi	=	76.47 English Inches.

Tate's Modern Cambist.

MOREA AND GREEK ISLANDS.

Principal Ports.—Andro, Argentierra (Islands of), Canea, Coron, Candia, Cos, Cyprus (Islands of), Delos (Isle of), Hydra (Island), Lemnos (Island), Milo, Mycone, Mytilene (Islands of), Napoli di Romania, Navarino, Naxia, Negropont, Nicaria (Islands of), Paros, Patmos (Islands), Rhodes (Island), Scio, Spezzia, Scarpanto, Stampalia, Syra, Santorini, Skyro, Samos, (Islands), Tenedos, Tino (Islands).

PART THE TENTH.

ASIA.

As to the importation into the United Kingdom of goods, the produce of Asia, and also as to importation into British possessions in Africa or America, see p. 2.

BRITISH POSSESSIONS.

How the King may regulate Trade of Colonies.—It shall be lawful for His Majesty, by any orders in council to be issued from time to time, to make such regulations touching the trade and commerce to and from any British possessions on or near the continent of Europe, or within the Mediterranean Sea, or in Africa, or within the limits of the East India Company's charter (excepting the possessions of the said company), as to His Majesty in council shall appear most expedient and salutary; and if any goods be imported or exported in any manner contrary to such order, the same shall be forfeited, together with the ship importing or exporting the same. 3 and 4 Will. IV., c 59, § 81.

ARABIA.

Principal Ports.—Aden, Beetlefackie, Bussorah or Basra, Hodeida, Judda, Loheia, Mocha, Muscat.

PERSIA.

Principal Ports.—Bushire, Bahreen, Gombroon.

EAST INDIES.

EAST INDIA COMPANY'S TERRITORIES, EXCLUSIVE OF SINGAPORE.

Principal Ports.—Allepee*, Arracan, Bimlepatam, Bombay Island, Coringa, Calcutta, Chittagong, Fort William, Madras, Malacca, Penang, Surat, Tanaserim, Tellicherry, Visigapatam.

SINGAPORE.

Principal Port.—Singapore.

Treasury Chambers, Sept. 1, 1835.

Sir,—Having laid before the Lords Commissioners of His Majesty's Treasury your letter of the 20th of May last, requesting their opinion on the subject of the

* By C. O., Sept. 28, 1823, Allepee, on the Malabar coast, is not a British possession, being, like Quilon, a port within the dominions of the Rajah of Travancore.
By C. O., Feb. 16, 1837, Mysore is not a British possession within the meaning of 5 and 6 Will. IV., c. 66, and 6 and 7 Will. IV., c. 66, p. 24.

right of the Americans to trade between the United States and Singapore, I am commanded by their lordships to acquaint you, that, on an investigation of the subject, and a communication with the law officers of the Crown, they are advised that the Americans are legally authorized to trade between the United States, or any port of the United Kingdom, and Singapore, as also between the United States and any port of the British possessions in the East Indies.

I am, Sir, your obedient servant, F. Baring.

To Charles Thomas, Esq., 71, Connaught Terrace.

CEYLON.

Principal Ports.—Columbo, Point-de-Galle, Trincomalee.

NEW MODE OF REMITTANCE.

Ceylon, July 15, 1837.

The Governor of Ceylon has issued an order, stating that "all public servants will henceforth be at liberty to remit to England, in any produce of the colony, the amount of their actual savings from their annual salaries." This has occasioned considerable discussion throughout the island, and great difference of opinion exists on the subject. The native growers are of course satisfied, as it will increase the number of buyers, and give considerable stimulus to the markets; while the merchants regard the measure as an unjust interference in their transactions, and contend that it will soon lead to shameful abuses, and make all the public servants mere merchants and traders, while their information will give them considerable advantage over the regular merchants. However, it is a mere temporary system, in consequence of the difficulty of obtaining good bills upon England, and the desire of the executive to prevent the exportation of the precious metals from the island.—*Private Correspondent.*

MONEYS.

Silver.—The new rix dollars of 1821, received from England at 1*s.* 6*d.* each. The quarter Madras rupees, 260,000, imported in 1823 and 1824, originally issued at 6*d.* each, now made current from 1st of December 1834, at 5½*d.* each.—*Porter's Tables.*

FRENCH SETTLEMENTS.

Principal Port.—Pondicherry.

DANISH SETTLEMENTS.

Principal Ports.—Serampore, Tranquebar.

PORTUGUESE SETTLEMENTS.

Principal Ports.—Dui, Dumaum, Goa, Meliapour or St. Thomé.

CUTCH AND SCIND.

Principal Ports.—Aurungabundar, Crotchey, Muddi, Tatta.

BIRMAN EMPIRE.

Principal Port.—Rangoon.

By C. O. Aug. 6, 1835, it is stated, that doubt having been entertained whether certain places within the Burmese territory, &c. are to be considered as British possessions,—and the Court of Directors of the East India Company having, in return to the Board's inquiry on the subject, transmitted various extracts of treaties which have been concluded with some of the native powers of India,—by which it appears that "a tract of territory, now called Province Wellesley, on the coast opposite to Penang, (Prince of Wales's Island,) extending twenty eight miles from the southern side of the River Mooda to that of Carrian inclusive, and measuring (inland) three

miles," has been ceded to the Company by the king of Queda; that the following places and provinces have also been ceded to the said Company by the king of Ava, viz., Aracan, Yeh Tavoy, Mergui, Tenasserim, with the islands and dependencies thereof, and are therefore deemed to be *British possessions;* and that of the newly acquired territory, the principal ports are as follow, viz., Moulmeen, Aracan, Sandowey, Ramree, Martaban, Tavoy, Mergui, and Amherst, (on the coast of the Birman empire,) and Malacca and Nanning, on the Malay peninsula.

SIAM.

Principal Ports.—Bankok, Cancao.

COCHIN CHINA.

Principal Ports.—Cambodia, Cachaa, Faifoe, Hue, Quinhon, Saigong, Taron or Hansan.

SUMATRA.

Principal Ports.—Bencoolen, Padang, Palembang, Pedir, Tappancely.

JAVA.

Principal Ports.—Batavia, Cheribon, Samarang, Sourabaya.

OTHER ISLANDS OF THE INDIAN SEAS,

exclusive of the Philippine Islands.

Principal Ports.—Amboyna (Island), Banda, Banka, Batchian, Billeton, Bintand, Borneo, Bouro (Islands of), Celebes (Island), Gilolo (Island), Motir, Mysol, Matchian (Islands of), New Guinea (Island), Pelew Islands, Ternate, Tidore, Timor (Islands).

PHILIPPINE ISLANDS.

Principal Ports.—Leyte, Luxon or Luçonia (Islands), Mindanao, Mindoro, Manilla (Islands), Negros (Island), Panay, Palawan (Islands), Samar (Island), Zebu (Island).

The following communication is from Mr. John H. Robertson, late commander of the bark Minerva, of Alloa:—"When bound from Sidney to Manilla, on the 10th of September, 1834, at 2 o'clock, A. M., the vessel struck on a coral rock (not laid down in any of the English charts), bearing from point St. Jago, island of Luconia, one of the Philippine islands, E.S.E. ½ E. four or five miles distant. Within half a mile of the rock there are 17 fathoms. Point St. Jago lies in about 13° 31′ north lat. 120° 31′ east longitude." Some years ago an American ship was totally wrecked upon the same rock.

CHINA.

Principal Port.—Canton.

Office of Committee of Privy Council for Trade,
Whitehall, Dec. 24, 1833.

Sir,—The Lords of the Committee of Privy Council for Trade having reason to believe, from applications addressed to this Board, that doubts are entertained by some of the merchants in this country as to the precise extent of the port of Canton, their Lordships have thought it right to obtain the necessary information on this subject; and their Lordships find that the commissioners for the affairs of India consider that the Bocca Tigris marks the limits of the port of Canton, in which opinion the lords of this committee concur.

I am commanded to communicate to you the above statement for the information of the merchants and others who may engage in the trade to China.

I am, &c.

To the Chairman of Lloyd's. Thomas Lack.

COMMISSIONER AT LINTIN.

Canton, Nov. 23, 1835.

Official notice has been given, that from the 25th of November 1835, a member of the commission of British trade in China would reside at Lintin, to obviate the necessity of commanders of vessels repairing to Macao for the purpose of obtaining a port clearance.—*Official Correspondent.*

TEA SALES.

The merchants connected with the East India and China Trade Association having had a letter from the tea trade before them, have come to the determination of recommending the adoption of quarterly sales of teas by the private traders. The letter from the chairman of the tea brokers to the association which was formed to watch over the interests of the East India and China trade, on the abolition of the exclusive trade of the East India Company, is as follows:—

To the chairman, deputy-chairman, and gentlemen of the committee of the East India and China Association;

Gentlemen,—With the present year the sales of the East India Company, as regards tea, will cease. Upon opening the free trade in tea, public sales at intervals of about six weeks were agreed to be, and have been held, namely, one at the close of each quarterly sale of the East India Company, and one about the middle of each quarter, thus making eight sales in the year. This mode was adopted with the view to meet the desire of the various classes of importers; but, by the end of the first twelvemonth, it was found to produce inconveniences that more than counterbalanced the advantages anticipated, viz., the bringing on the teas at such short periods as precluded the dealers and brokers in most instances from making the requisite comparison as to quality and value; the holding a second sale before the dealers had had the opportunity to dispose of their purchases; the fear, resulting from the above, to purchase except sparingly; the consequent rejection of great portions of each sale; the bringing forward again and again the teas which had been so rejected, and thus increasing quantity and depressing all; and the rendering it impossible to effect to any extent private sales.

But as it was known that the Company's stock would be disposed of about the end of the present year, it was thought advisable not to disturb the arrangements that had been made; and the interval has served to confirm fully the inconveniences that had been experienced; and as the trade will henceforth be with the import merchants only, we beg respectfully to suggest for your consideration, and, if you approve, recommendation, that for the general benefit of importers, dealers, and all connected with the tea-trade, quarterly sales be adopted.

I remain, &c.

J. Williams,

Nov. 6, 1837. Chairman of the Tea-brokers.

The association, after the fullest consideration, have resolved unanimously, that it will be for the general benefit of the importers, dealers, and all connected with the tea-trade, that quarterly sales should be adopted; and that this resolution be communicated to the merchants, importers, and others interested in the trade. Archibald Hastie, Deputy Chairman.

EXCHANGE.

A Canton price-current of May 9, 1837, reports the exchange on London as steady, at 5*s.* per dollar. Spanish dollars par to 1 premium.—*Ed.*

PADANG, &c.

Extract from the register of the resolutions of the Governor-General of India:— Buitenzorg, May 16, 1837.

Having, &c.

We have thought fit,

1. To order, that deviating so far from the resolution of the 14th of November, 1834, No. 4, it shall henceforth be allowed to import into Padang all manu-

factures of wool and cotton manufactured in places to the west of the Cape of Good Hope, without any proof that the goods have been previously imported or exported at Batavia, Samarang, or Sourabaya, and this whether the goods be manufactured in the Netherlands or in foreign countries.

2. To declare that no change is hereby made in the resolution of the 1st of July, 1834, No. 4, by which the import duties on woollens and cottons are augmented; and in case that they are manufactured in countries with which the kingdom of the Netherlands is not on terms of amity, the regulations are to be still strictly enforced.

EAST INDIA AND CHINA TRADE.

Historical Sketch.

The charter granted by King Will. III., in the year 1698, is the foundation of the privileges now enjoyed by the United East India Company.

The exclusive privilege of trading eastward of the Cape of Good Hope to the Straits of Magellan was then granted, and confirmed by the Act of 9 and 10 Will. III., c. 44, and was subsequently continued to them by successive Acts of Parliament until 1794. In 1793 the Act of 33 Geo. III., c. 52, was passed, by which the British territories in India, together with the exclusive trade, were, under certain limitations, continued to the Company for the further term of twenty years. In 1814 the trade with India was open to the public; and that with China, and the trade in tea generally, were reserved exclusively to the Company.

The great and striking distinction between the present and every former charter lies in the change which it effects in the character and functions of the Company. The corporation has hitherto been considered as essentially commercial, and only accidentally political or sovereign, being properly entitled "The United Company of Merchants of England trading to the East Indies." It is now entirely divested of its trading functions, and is only retained as a political instrument for governing the mighty empire which its extraordinary fortunes had thrown in its way, or which extraordinary contingencies had compelled its servants to conquer and to occupy.—*Ed.*

Progress of the New System.

Sufficient time has not elapsed to afford the means of forming an adequate judgment of the commercial results of the recent Acts of the legislature for the administration of India; but it may still be desirable to trace the progress of our relations with India and China.

The trade of the United Kingdom with the Continent and Islands of India, excluding China, has now been partially open for a period of twenty-seven years. Under the East India Company, the real value of all exports to India was 1,800,000*l.* a-year. It now exceeds 4,000,000*l.*, and the India consumers have their goods for about one-third of what they cost under the old system. There were exported under the East India Company about 800,000 yards of cotton goods, worth, at the high prices of 1814, about 100,000*l.* There are now exported above forty millions of yards of cloth, and about five millions of pounds of twist or yarn, none of the latter having been exported by the Company at all. The value of the whole cotton goods, at the present reduced prices, is not short of two millions sterling a-year; so that this branch of the Indian trade has been multiplied in value twenty-fold, and in quantity at least sixty-fold. Such an export to such a country may be looked upon as one of the most singular events in the annals of commerce and industry. The houses of London, Liverpool, and Glasgow,

previously carrying on commerce with the East Indies, have entered largely into the China trade; and in Bristol also extensive importations have been made by a mercantile house formed for the express purpose.—*Ed.*

EAST INDIES.

Oct. 18, 1837.

Gratifying intelligence has been received, *via* Bombay, of the progress of Captain Burnes, who, it will be remembered, had been sent on a special mission to the states on the Indus with the view of establishing a commercial intercourse on that noble river. Captain Burnes had been most kindly treated by the different chiefs he had visited, and lost no opportunity of instilling into their minds our British ideas of commerce, while the other officers of the mission were devoting themselves to the survey of the Indus. In his former voyage this persevering officer left the Indus itself at Mittun, and ascended the Ravee or Hydraotes to Lahore, but his intention at present is to follow the course of the main branch to Atok, and thence proceed to Cábul by the route he took when on his journey to Bokhara. The last report mentions the arrival of the mission at Bahwulpoor, about 600 miles up the Indus, and that he was about to be joined by Mr. Mattheson, an English merchant, under instructions from Runjeet Singh, who was to accompany him to Cábul.—*Ed.*

CABUL.

A Pamphlet has just been published by Unwin, of St. Peter's Alley, Cornhill, with a Map bearing the imprint of "John Murray, Albemarle Street,"—entitled "Abstract of Proceedings relative to the Trade and Navigation of the Indus, since the settlement of the last Treaty regarding that River."

The "Monthly Review" of September, 1837, in speaking of this pamphlet, says. that, independent of the light it throws upon one of the grandest channels for the enterprise of Britain and her colonies, it contains a considerable amount of geographical and statistical information that is new or difficult to be elsewhere obtained."

The Editor of "The Yearly Journal of Trade" considers himself fortunate therefore in being enabled to present to his readers the following extracts from it, referring those who desire further information on the topic to the work itself.

"The Honourable the Governor General of India in council has been pleased to direct the following paper, describing the trade of Cábul, to be published for general information:—

"Kábul, the capital city of an extensive kingdom, is not only the centre of a large internal traffic, but enjoying eminent advantages of locality, ought to possess the whole of the carrying trade between India and Turkistán. A trade has ever existed between India and Afghanistan; the latter deriving from the former a variety of commodities, foreign to the produce of its own soil, climate, and manufactures, while she has little to return beyond fruits of native growth. Afghanistan is dependent upon India for articles indispensable for the convenience of her inhabitants, and the carrying on of her few manufactures, as fine calicoes, indigo, spices, drugs, &c. Of late years, the introduction of British manufactured goods, as fine calicoes, muslins, chintzes, shawls, &c., has produced a new era in this trade, superseding in a great measure the inferior importations as to quality from India, and the more expensive fabrics from Kashmir. The consumption of these manufactures at Kábul, although extensive and increasing, will, from causes, have a limit, but to what extent they might be transmitted to the markets of Turkistan cannot be so easily defined. At the same time that British manufactured goods have found their way to Kábul, so have also Russian, and what is singular, even British manufactured goods may be found at Kábul which have been imported from Bokhara.

The anarchy reigning in Afghanistan for a long period, and the ambiguous political relations of the several petty governments, at the present time established in it, have not been favourable to the prosecution of its commerce; yet it would appear that during the last few years the trade of Kábul has considerably increased,—the custom-house of Kábul, under the Suddozie princes, being farmed for only 25,000 rupees per annum, and that of Ghanzi for only 7,000 rupees per annum, whereas the last year (1834) the former was farmed for one lack and 40,000 rupees, and the latter for 80,000 rupees,—while the duties levied are at the same rate, viz., a chahalek or 2½ per cent. ad valorem. With respect to the value of the trade of Kábul, it may be observed that there are six points within its territories where duties on merchandize are levied; viz. Kábul, Ghanzi, Bámian, Charreekar, Loghur, and Jalalabad. The transit duties at these several places in 1834 were farmed as follow:—

Kábul.	
140,000 × 40 = 5,600,000 ÷ 12 Rs. per	£466,666 +
Ghanzi.	
80,000 × 40 = 3,200,000 ÷ 12.....	266,666 +
Bámian.	
50,000 × 40 = 2,000,000 ÷ 12.....	166,666 +
Charreekar.	
10,000 × 40 = 400,000 ÷ 12.....	33,333 +
Loghur.	
6,000 × 40 = 240,000 ÷ 12.....	20,000.
Jalalabad.	
12,000 × 40 = 480,000 ÷ 12.....	40,000.
298,000 { Total amount of duties. Value of Merchandize. }	£993,331

This table only correctly shows the amount of benefit to the state derived from direct duties on merchandize, as duties are levied on the same goods frequently at two places, as at Ghanzi and Kábul, &c.; yet when it is considered that the farmers of them reap, or expect to reap a profit, and that smuggling to a very great extent prevails, while there is a constant evasion of payment of duty through favour, power, or other circumstances, the calculation that the trade of Kábul with her neighbours may be of the value of one million sterling is likely to fall short of rather than to exceed the truth. Of this sum, 200,000*l.* will be the value of its trade with Turkistan.

The opening of the navigation of the Indus, and the establishment of British factories at Mithankot, cannot fail to have a salutary effect in increasing the extent and facility of commercial transactions between India and Kábul, and of inducing a much larger consumption of British manufactured goods both in Kábul and Turkistan.

In proportion to the extent and variety in the assortment of goods at Mithankot will, of course, be the facility of introducing and disposing of them. At Candahar, whose commerce is very short of that of Kábul, but whose merchants generally proceed to Bombay, where there is no want of allurement to purchase from deficiency in the abundance, variety, and display, of goods, there are an infinity of articles to be found, which are in vain sought for at Kábul. Of the commodities of India and manufactures of Britain, which would find sale in Afghanistan and Turkistan, the former are well known, and would remain as at present, the demand being only increased, as spices, indigo, muslins, fine sugar, drugs, &c., were diminished in price by the additional facilities which would be given to commerce; but of the latter a great variety of new articles might be introduced,—chintzes, fine calicoes, muslins, shawls, &c., of British manufacture, have now become fashionable; and investments of broad cloth, velvet, paper, cutlery, china-ware, gold and silver lace, gold thread, buttons, needles, sewing silks and cotton thread, iron bars, copper, tin, brass and quicksilver, iron and steel wire, looking-glasses, with a multitude of various little articles conducive to comfort and convenience would be readily disposed of. It is singular that not a sheet of English manufactured writing paper can be found in the bazaar of Kábul, while Russian foolscap, of coarse inferior quality, abounds, and is generally employed in the public departments.

It may not be improper to enumerate some of the articles which form the bulk

of the exports from Russia to Bokhara, specifying such thereof as find their way to Kábul. The exact amount of the Russian exports to Bokhara, if an object to be ascertained, can be found by reference to the *Petersburgh Gazettes*, if accessible, in which they are printed.

Manufactured Goods, &c.

Broad cloth re-exported to Kábul in large quantities.
Fine linens and calicoes.
Silk goods re-exported to Kábul in large quantities.
Velvets ditto.
Chintzes, rarely to Kábul.
Sewing thread and silk.
Gold and silver lace re-exported to Kábul.
Gold and silver thread re-exported to Kábul.
Needles re-exported to Kábul.
Steel and copper wire re-exported to Kábul.
Leather of Bulgar re-exported to Kábul.
Paper re-exported to Kábul.
China-ware rarely to Kábul.
Glass-ware.
Cutlery.
Loaf sugar very rarely.
Iron in bars.
Steel in bars.
Tin in plates.
Copper in plates re-exported to Kábul.
Brass re-exported to Kábul.
Quicksilver re-exported to Kábul.
Cochineal re-exported to Kábul.
Tea re-exported to Kábul.
Honey.
Wax, white and yellow.

In glancing over this imperfect list, it will be obvious that many of the articles of Russian manufacture most largely imported to Kábul, viâ Bokhara, ought to be superseded by similar ones from Bombay.

I shall close these remarks, which principally turn on the trade between Russia and Kábul, viâ Bokhara, by observing that the Russian merchants so nicely study the wants and even disposition of the people with whom they traffic, that multitudes of the inhabitants of Kábul are to be seen with Chupans of Nankah on their backs, actually got up and sewn at Orenberg—while all the shops in the city may be searched in vain for a single button of British or indeed any other manufacture, when one, two, three or more are required for the dress of every individual, as substitutes for which they are compelled to use thread simply twisted into a spherical shape.

TRADE WITH U. S. OF AMERICA.

Statement of the Imports into and Exports from the Ports of the United States of America and China, East Indies, &c., for the years 1835 and 1836:—

	Exports.		Imports.	
	1835	1836	1835	1836.
	Dollars.		Dollars.	
Dutch East Indies .	1,444,290	1,079,022	800,388	1,477,906
British ditto . .	754,058	724,776	1,697,893	2,954,476
Manilla and Philippine Islands . .	89,099	60,033	413,815	803,330
China	1,868,580	1,194,264	5,987,187	7,324,816
Asia, generally . .	729,423	368,527	94,824	245,948
	4,885,450	3,426,622	8,994,107	12,806,476
Deduct Exports			4,885,450	3,426,622
			4,108,657	9,379,854
Deduct Exports of East India produce from the United States to Europe			1,815,062	3,431,000
Amount to be paid for in bills on England . .			2,293,595	5,948,854

BOMBAY.

Cotton.

Bombay, July 15, 1837.

There has been a decline in the price of cotton here, averaging at from 10 to 12 rupees per candy, and the market is very heavy. 300 candies of Oomrawatty have been sold at 110, and 1,000 bales of the same at 108 rupees per candy. Surats are 140, and Dolerch 105 to 115; but these prices are almost nominal. There is no alteration of moment in opium. The total number of chests for which passes had been taken out during the season amount to 19,912, of which 19,703 have already arrived, and 18,546 exported to China and the eastward. *The rate of exchange* on England at Calcutta was 2*s.* 2*d.* to 2*s.* 3*d.*, and at Bombay 1*s.* 11½*d.* to 2*s.* per rupee. The annexed is a statement of the imports and exports of cotton, in Surat candies, from and to the port of Bombay in the years 1833, 1834, 1835, 1836, and six months of 1837, between the 1st of January and 31st December of each year, by which it will be seen that the imports in 1836 exceeded those of 1833 by 19,884 candies, those of 1834 by 28,950, and those of 1835 by 56,909 candies. The exports in 1836 exceeded those of 1833 by 39,248, those of 1834 by 44,825, and those of 1835 by 66,677 candies.

	IMPORTS.				
	1833.	1834.	1835.	1836.	1837, 1st 6 months.
From Guzerat ..	107,363	79,792	32,139	62,622	24,457
Concan	8,669	21,246	30,319	26,389	26,014
Porebunder ..	1,063	255	1,000	4,027	1,802
Malabar	822	5,558	17,431	17,619	8,217
Eastern Kattywar	.....	.....	.....	23,149	22,089
Western do. .	.....	.....	.....	3,995	6,072
	117,917	106,851	80,892	137,801	88,711
	EXPORTS.				
	1833.	1834.	1835.	1836.	1837, 1st 6 months.
To London	15,641	13,198	15,200	32,902	11,743
Liverpool ...	25,610	22,142	27,609	43,421	19,333
Clyde	3,687	5,557	9,020	7,338	2,284
China.....	62,372	59,484	26,304	61,258	38,228
France, &c...	1,338	2,690	3,086	701	60
Persian Gulf, and Mauritius	.....	.....	.....	2,276	1,907
	108,648	103,071	81,219	147,896	73,555

CALCUTTA.

Calcutta, July 15, 1837.

The rate of exchange on England is 2*s.* 2*d.* to 2*s.* 3*d.* per rupee.—*Private Correspondent.*

TRADE IN GENERAL.

By 9 and 10 Will. III., c. 44, § 61, certain persons are allowed to freely traffic, "and use the trade of merchandize in such places, and by such ways and passages, as are already frequented, found out, or discovered, or which shall be found out and discovered, and as they severally

shall esteem and take to be the fittest or best for them, into and from the East Indies, in the countries and parts of Asia and Africa, and into and from the islands, ports, havens, cities, creeks, towns, and places of Asia, Africa, and America, or any of them, beyond the Cape of Bona Esperanza, to the Straits of Magellan, where any trade or traffic of merchandize is or may be used or had, and to and from every one of them."

By 33 Geo. III., c. 52, § 71, the East India Company shall enjoy the exclusive trade, and the only privilege of trading in, to, and from the East Indies, and in, to, and from, all the islands and places between the Cape of Good Hope and Straits of Magellan, and limits in 9 Will. III., or in a certain charter of the 5th of September, in the 10th year of the same king mentioned, in as ample and beneficial manner as the Company could thereby or otherwise lawfully trade thereto, subject nevertheless to the several regulations of that Act.

By 53 Geo. III., c. 155, § 1, the territorial acquisitions mentioned in 33 Geo. III., c. 52, together with such of the territorial acquisitions since obtained upon the continent of Asia, or in any islands situate to the north of the equator as are now in the possession of, and under the government of, the East India Company, with the revenues thereof respectively, shall continue in the possession and under the government of the Company, subject to such authorities, for the superintendence over all concerns which relate to the civil or military government or revenues of the said territories, and to such further regulations as have been already made by any Act of Parliament in that behalf, or are made by this Act, for a further term, to be computed from the 10th April, 1814, until the same shall be determined by virtue of the proviso hereinafter contained.

By 6 Geo. IV., c. 107, § 115, the term "Limits of the East India Company's charter" shall be construed to mean all places and seas eastward of the Cape of Good Hope to the Straits of Magellan.

Goods of places within the limits of the East India Company's charter, unless into such ports in the United Kingdom as shall be approved of by the Lords of the Treasury, and declared by order in council to be fit and proper for such importation, prohibited to be imported on pain of forfeiture. 3 and 4 Will. IV., c. 52, § 58.

By O. C., Jan. 30, 1827, Sept. 17, 1834, and Aug. 26, 1835, the following ports are declared fit and proper for the importation of goods of places within the limits of the East India Company's charter, viz.:—

London,
Liverpool,
Bristol,
Gloucester, O. C., Aug. 19, 1837.
Hull,
Newcastle-upon-Tyne,
Whitehaven,
Dublin,
Cork,
Belfast,
Waterford.
Leith,
Greenock,
Port Glasgow.

China and Tea Trade.—From April 22, 1834, the exclusive right of trading with the dominions of the Emperor of China, and of trading in tea, continued to the Company by the said 53 Geo. III., shall *cease*. 3 & 4 Will. IV., c. 85, § 3.

Company to close their Business.—The Company shall, with all convenient speed, after April 22, 1834, close their commercial business, and make sale of all their merchandise, stores, and effects at home and abroad. § 4.

How Persons may reside in certain parts without License.—It shall be lawful for any natural-born subjects of His Majesty to proceed by sea to any place having a custom-house establishment within the territories, and to reside thereat, or to proceed to and reside in or pass through any part of such of the territories as were under the government of the Company on January 1, 1800, and in any part of the country ceded by the nabob of the Carnatic, of the province of Cuttack, and of the settlements of Singapore and Malacca, *without* any license whatever: provided that all subjects of His Majesty, not natives of the said territories, shall on their

arrival in any part of the said territories from any place not within the said territories, make known in writing their names, places of destination, and objects of pursuit in India, to the chief officer of customs or other officer authorised for that purpose at such place as aforesaid. § 81.

License in certain Cases. Parts of India without License.—It shall not be lawful for any subject of His Majesty, except the servants of the said Company and others now lawfully authorised to reside in the said territories, to enter the same by land, or to proceed to or reside in any place in such parts of the said territories as are not hereinbefore in that behalf mentioned, without license from the said board of commissioners, or the said court of directors, or the said governor-general in council, or a governor or governor in council of any of the said presidencies for that purpose first obtained: provided that no license given to any natural-born subject of His Majesty to reside in parts of the territories not open to all such subjects shall be determined or revoked unless in accordance with the terms of some express clause of revocation or determination in such license contained. § 82.

Other Places.—It shall be lawful for the governor-general in council, with the previous consent and approbation of the court of directors for that purpose obtained, to declare any place whatever within the said territories open to all His Majesty's natural-born subjects, and it shall be thenceforth lawful for any of His Majesty's natural-born subjects to proceed to, or reside in, or pass through any place or places declared open, *without any license whatever*. § 83.

Trade Opened.—It shall be lawful for any of His Majesty's subjects to carry on trade with any countries beyond the Cape of Good Hope to the Straits of Magellan. 3 and 4 Will. IV., c. 93, § 2.

List of Persons on board Ship arriving in India.—The person having the command of any ship arriving at any place in the possession of or under the government of the said Company shall make out, sign, and deliver to the principal officer of customs, or other person thereunto lawfully authorised, a true and perfect list, specifying the names, capacities, and description of all persons who shall have been on board such ship at the time of its arrival; and if any person having the command of such ship shall not make out, sign, and deliver such list, he shall forfeit 100*l.*, one-half part of which penalty shall belong to such persons as shall inform or sue for the same, and the other half part to the said Company; and if the said Company shall inform or sue for the same, then the whole of the said penalty shall belong to the said Company. § 3.

Appointment of Superintendents.—It shall be lawful for His Majesty to appoint not exceeding three of His Majesty's subjects to be superintendents of the trade of His Majesty's subjects to and from China, for the purpose of protecting and promoting such trade, and to settle such gradation and subordination among the said superintendents (one of whom shall be styled the chief superintendent), and to appoint such officers to assist them in the execution of their duties, and to grant such salaries to such superintendents and officers, as His Majesty shall from time to time deem expedient*. § 5.

* By O. C., Dec. 9, 1833, it is ordered, that all the powers which, on the 21st day of April, 1834, shall by law be vested in the supracargoes of the United Company of Merchants trading to the East Indies, in respect of the trade of His Majesty's subjects at the port of Canton, shall be, and the same are hereby vested in the superintendents for the time being appointed under the said Act of Parliament; and that all regulations which, on the said day, shall be in force touching the said trade, save so far as the same are repealed or abrogated by the said Act of Parliament, or by any commission and instructions, or orders in council, issued or made by His Majesty in pursuance thereof, or are inconsistent therewith, shall continue in full force.

Provided that the regulations herein contained are and shall be considered as provisional only, and as intended to continue in force only until His Majesty shall be pleased to make such further or other order in the premises, in pursuance of the said Act of Parliament, as to His Majesty, with the advice of his privy council, may hereafter seem salutary or expedient, in reference to such further information and experience as may hereafter be derived from the future course of the said trade. And

How His Majesty may issue Orders and Commissions. Regulations touching Trade.—It shall be lawful for His Majesty to give to the said superintendents powers and authorities over the trade and commerce of His Majesty's subjects within any part of the said dominions; and to issue directions touching the said trade and commerce, and for the government of His Majesty's subjects within the said dominions; and to impose penalties, or imprisonments for the breach of any such directions. § 6.

Tonnage Duty. London Gazette.—It shall be lawful for His Majesty, by any order to be issued from time to time, to impose, and to empower such persons as His Majesty in council shall think fit to collect on account of any ship belonging to any of the subjects of His Majesty entering any place where the said superintendents or any of them shall be stationed, such duty on tonnage and goods as shall from time to time be specified in such order, not exceeding in respect of tonnage 5*s.* for every ton, and not exceeding in respect of goods 10*s.* for every 100*l.* of the value of the same, the fund arising from the collection of which duties shall be appropriated in such manner as His Majesty in council shall direct, towards defraying the expenses of the establishments by this Act authorized within the said dominions: Provided always, that every order in council, issued by authority of this Act shall be published in the London Gazette, and that every such order in council, and the amount of the expense incurred, and of duties raised under this Act, shall be annually laid before both Houses of Parliament. § 8.

Privileges of Ships.—All ships built at any place within the limits of the East India Company's charter prior to January 1, 1816, and which then were and have continued ever since to be solely the property of His Majesty's subjects, shall be deemed to be British ships for all the purposes of trade within the said limits, including the Cape of Good Hope. 3 and 4 Will. IV., c. 59, § 82.

Certificate of Sugar.—It shall be lawful for any person, being the shipper of any sugar the produce of some B. P. within the limits of the East India Company's charter, to be exported from any place in such possession, to go before the collector or comptroller or other chief officer of customs at such place, or, if there be no such officer of customs, to go before the principal officer of such place, or the judge or commercial resident of the district, and make and sign an affidavit before him that such sugar was really and *bona fide* the produce of such B. P., to the best of his knowledge and belief; and such officer, judge, or resident is hereby authorized and required to administer such affidavit, and to grant a certificate thereof, setting forth in such certificate the name of the ship in which the sugar is to be exported, and the destination of the same. § 83.

Lascars and Natives of India. No Asiatic sailors, lascars, or natives of any of the territories, countries, islands, or places within the limits of the charter of the East India Company, although born in territories, countries, islands, or places under the government of His Majesty, or of the East India Company, shall at any time be deemed to be British sailors, seamen, or mariners within the intent and meaning of any Act of parliament relating to the navigation of British ships by subjects of His Majesty, for the purpose of entitling any vessel to be deemed to be a British ship navigated according to law, and to have the privileges and

And it is further ordered, that the said superintendents shall compile and publish, for the information of all whom it may concern, the several regulations hereby established and confirmed as aforesaid; and that such publication, when so made with the authority of the said superintendents, shall, for all purposes, be deemed to be legal and conclusive evidence of the existence and of the terms of any such regulation.

And it is further ordered, that the said superintendents shall, on the arrival of any British vessel at the port of Canton aforesaid, cause to be delivered to the master, commander, or other principal officer of such vessel, a copy of such regulations; and that every such master, commander, or other officer, together with every other person arriving in or being on board any such ship, shall be bound, and is hereby required, to conform himself to such regulations.

advantages of British ships having the master and three-fourths of the mariners British subjects; provided also, that it shall be lawful for His Majesty, by his royal proclamation, upon or after the commencement of any hostilities, to permit all merchant ships, or any other trading vessels, and all privateers, to be manned wholly, or in any such proportions as shall be specified in any such proclamation with such Asiatic sailors, lascars, or natives, for such periods as shall be specified in any such proclamation. 4 Geo. IV., c. 80, § 20.

Proportion of Lascars.—Any vessel duly registered, manned in part with lascars or natives of India, which shall be commanded by a British master, and navigated by four British seamen, as part of the crew for every hundred tons of her registered burthen, and so in proportion for any part of a hundred tons, shall be deemed to be navigated according to law as to the crew of any such vessel, although the number of such British seamen shall not be equal to the proportion of three-fourths of the whole crew of such vessel. § 21.

British Seamen Wanting.—And whereas it may not always be possible to procure the due proportion of British seamen at ports in India for vessels sailing from India, it is therefore enacted, that it shall be lawful for any of the governments of the East India Company in India, or for any governor or lieutenant-governor of any colony, territory, or island belonging to His Majesty, within the limits of the said charter, and they are hereby required, on application made by the owner or commander of any vessel, and after having ascertained by due inquiry, that a sufficient number of British seamen cannot be procured for the crew of any vessel sailing from India, within ten days from such application, to certify the same, and license such vessel to sail and carry on her voyage with a less proportion of British seamen than required by law; and every such ship, having on board such license, and the proportion of British seamen therein specified, shall be deemed to be navigated according to law, notwithstanding such deficiency of British seamen. § 22.

Seamen in Limits only.—Nothing in this or in any other Act of parliament shall extend to require any number of British seamen to be on board as part of the crew or mariners of any vessel employed in trade only between places within the limits of the charter of the said company, including the Cape of Good Hope. § 23.

Former Act as to Lascars.—From and after 1st June, 1824, all the provisions in 54 Geo. III., c. 134, relative to Asiatic sailors, lascars, or natives of any territories, countries, or places within the limits of the charter of the company, are hereby *repealed*, except as to the recovery of any sum of money which has become or may become due on any bond which may have been or ought to have been entered into before the said day, or of any sum of money which has otherwise become or may become due by virtue of the said Act, before the said day. § 24.

Rules as to Masters and Crews by Governor of Fort William.—The governor-general of Fort William in Bengal, in council, is hereby required, as soon as may be, to make and publish, and from time to time, as occasion may require, to repeal and alter, and newly to make and publish such regulations, to be observed by masters, officers, and owners of vessels trading under the authority of this Act, the crews of which vessels shall be wholly or in part composed of Asiatic sailors, lascars, or natives of any of the places within the limits of the charter of the company, for the due supply of provisions, clothing and other necessary accommodation of such Asiatic sailors, lascars, and natives, whilst they shall be on board such vessels, and whilst absent from the countries or places to which they shall respectively belong, and until they shall be carried back to the places to which they may belong, or whence they may have been brought, and for the conveyance back of such Asiatic sailors, lascars, or natives, within a reasonable time, to be fixed by such regulations. § 25.

Rules Binding.—All such regulations, until they shall be repealed or altered, shall be observed in like manner as if they had formed part of this Act: and a copy of every such regulation, signed and authenticated as such by the secretary of the governor of Bengal, or by the secretary of the company, shall be received in and by all courts, justices, and other persons, as full evidence of such regulations. § 26.

Lists of Lascars on arrival in United Kingdom.—The master of every vessel trading under the authority of this Act, which shall arrive at any port in the United Kingdom of Great Britain or Ireland, and which shall have on board, or which during any part of her voyage shall have had on board, either as part of her crew, or in any other character, or for any other reason, any Asiatic sailor, lascar, or native of any of the territories, countries, islands, or places within the limits of the charter of the company, before such vessel shall be admitted to entry, shall make out and exhibit to the principal officers of customs, or other person thereunto lawfully authorized, a true and perfect list and description of every such Asiatic sailor, lascar, or native, which shall then be, or who during any part of her voyage shall have been on board such vessel, with a true account and statement of what shall have become of every such Asiatic sailor, lascar, and native aforesaid, who may have been and shall not then be on board. § 27.

Breach of Rules as to Lascars.—For every breach or non-observance of any regulation to be made in pursuance of this Act, in relation to Asiatic sailors, lascars, or natives aforesaid, which shall have happened, and for every omission to make out and exhibit such list, description, account, or statement of all such Asiatic sailors, lascars, or natives, the master and every owner of the vessel on board which any such Asiatic sailor, lascar, or native shall be or shall have been, shall forfeit 10*l.* for every Asiatic sailor, lascar, or native aforesaid, in respect of whom such breach, non-observance, omission, or defect, shall have happened. § 28.

Lascar Vagrants.—And whereas it may happen that Asiatic sailors, lascars, and natives aforesaid, may refuse to accept the maintenance to be provided for them under the regulations before referred to, or to return home in the vessels which may be engaged for that purpose; it is therefore enacted, that if any such Asiatic sailor, lascar, or native, shall at any time be convicted of an act of vagrancy, under any of the laws in force in the United Kingdom respecting vagrants, it shall be lawful for the justice or magistrate before whom such conviction shall take place, to order that he shall be shipped on board any vessel bound to the place, or as near as may be to the place to which he shall belong, or from which he shall have been brought, and the commander of which shall be willing to take charge of him in order to his being returned thereto, at the expense of the persons liable under any regulation to be made as before mentioned, or of any other person being otherwise willing to defray the same; and it shall be lawful for the commander of any such vessel having taken charge of such vagrant, and he is hereby required, to detain him on board his ship for the voyage for which he shall be shipped. § 31.

Actions.—If any action or suit be commenced against any person for any thing done in pursuance of this Act, such action or suit shall be commenced or prosecuted within three months after the fact committed, and not afterwards. § 33.

Distressed Lascars.—If any Asiatic sailor, lascar, or native of any of the territories, countries, islands, or places within the limits of the charter of the company, having been brought to the United Kingdom on board any vessel not being a ship of war in the service of His Majesty, shall be found within the United Kingdom in distress for want of food, clothing, or other necessaries, it shall be lawful for the company to supply necessary and reasonable relief to such persons, and to maintain them until they shall be sent on board some ship bound for some place within the

limits aforesaid; and also to advance the money necessary to procure such persons proper and sufficient passage to their homes or places from which they were brought; and all such sums as the company shall pay for or on account of such relief or maintenance, or passage home, shall constitute and become a joint and several debt due to the company from the commander or owners of such ship on board whereof such persons shall have been brought into the United Kingdom, and shall be recoverable as so much money paid for the use of such owners in any of the courts of the United Kingdom, or in the East Indies, if the owner shall reside there, in which actions or suits for the recovery of debts may be sued or prosecuted; and in all actions and suits, where the said company shall recover, they shall be entitled to receive full costs of suit. § 34.

Manifest to be produced before clearing out.—Before any ship shall be cleared out or depart from any place in any of the British possessions abroad, or from any place in China, with any goods for the United Kingdom or for the Isle of Man, the master of such ship shall produce the manifest to the collector or comptroller of the customs, or other proper officer, who shall certify upon the same the date of the production thereof to him. 3 & 4 Will. IV., c. 52, § 4. [See page 38.]

JAPANESE ISLANDS.

Principal Ports.—Niphon (Island), Nangasaki, Ximo, Xicoso (Islands).

Japan, though among the very first countries in Asia with which we have opened a trade, has been for nearly two centuries hermetically sealed against us. It abounds in commercial wealth; and the establishment of an intercourse with it would be in the highest degree desirable, with a view to a more extended consumption of our manufactures. From numerous inquiries I have made of persons who have been resident in that country, I have learnt that its people are most desirous of the renewal of a trade with England, but that the government still remains jealous and adverse to it. The re-establishment of our commercial connexion with that mysterious country will be a work of great delicacy and difficulty.—*Letter to the Right Hon. Charles Grant, President of the Board of Control, by Charles Marjoribanks, Esq., M.P.*

AUSTRALIA.

Australia, in modern geography, is the fifth grand division of the globe. For a long series of ages, the geographer was acquainted with only three of the six leading divisions under which the world is now generally described: these were Europe, Asia, and Africa, which compose the old continent. Even after the daring genius of Columbus had added a fourth, by the discovery of America, vast spaces of the earth's surface were still blanks in the geographical knowledge of the day.—*Ency. Metrop.*

Copied from the log-book of Captain Bateman, commanding the government brig Tamar, sent to survey the reef on which the George III. was wrecked on the evening of the 12th of April, 1835.

Actæon Island, April 17, 1835.

Bearings of the reef as follows, by compass—Actæon Island, S. 38 E.; Lookout Point, S. 19 W.; Eliza Point, S. 33 W.; North Point Island, N. 24 E. Partridge Island, N. 29 E.

The white rock of South Point, in a line with the west end of Partridge Island, is the shoal part of the sunken reef, which is about half a league from shore.

The reef extends about 150 fathoms in a south-east line, which I think is the longest way of it.

POINT GREY—POINT MALCOLM—LIGHT'S PASSAGE—LEFEARD'S PENINSULA—TORREN'S ISLAND—ANGAS INLET—FIFE ANGAS—AND PORT OF THE TOWN OF ADELAIDE.

PROCLAMATION.

Proclamation by His Excellency John Hindmarsh, Knight of the Royal Hanoverian Guelphic Order, Captain in the Royal Navy, Governor and Commander-in-Chief of His Majesty's Province of South Australia.

I do hereby direct that the two points at the entrance of the estuary on the eastern shore of Gulf St. Vincent, in latitude 34 deg. 46 min., leading from said gulf, shall be called as follows, viz.:—The northern point shall be called Point Grey; southern point shall be called Point Malcolm; that the entrance between these points into the port hereafter proclaimed shall be called Light's Passage; that the peninsula bound on the eastern side by the port hereinafter proclaimed, and on the western side by the sea, shall be called Lefeard's Peninsula; that the island forming the north-eastern boundary of the port hereinafter proclaimed shall be called Torren's Island; that the inlet forming the southern boundary of Torren's Island, and running to the eastward, shall be called Angas Inlet; and that the land lying to the southward of the said inlet, and extending from such inlet to the southern extremity of the port hereinafter proclaimed, and inland to a distance of three statute miles, and forming part of the eastern and south-eastern boundary of the said port, shall be called Fife Angas.

That the estuary leading out of Gulf St. Vincent from a right line across the same from Point Grey to Point Malcolm, and from such right line up the said estuary to a right line drawn across the same at the distance of one statute mile above the present landing-place in Fife Angas, shall be the port of the town of Adelaide; and I do hereby proclaim the same within the boundaries hereinbefore described to be a legal port, and direct that from henceforth it shall be called and known by the name of Port Adelaide.

Given under my hand and the seal of the province this 25th day of May, 1837.

JOHN HINDMARSH.

By His Excellency's command,

ROBERT GOUGER, Colonial Secretary.

NOTICES TO MARINERS.

Extract of a letter from Mr. George Stevenson, Clerk of the Legislative Council of South Australia, dated Glenelg, Feb. 18, 1837.

Several dangers not laid down in Flinders' or any other chart have been discovered here since the 28th of December, viz.:—In crossing Spencer's Gulf eastward, Her Majesty's ship Buffalo discovered a low reef about E. S. E. from Spilsby's Island, distant from four to five miles, and another running about four miles north from Gambier's Island. Many of the smaller islands are inaccurately placed, nor will it be very safe to deviate from Flinders' track till the whole coast is surveyed. Investigator Strait, however, and the direct course up St. Vincent's Gulf to Port Adelaide, is free from any dangers except those marked in Flinders' chart.

In entering Nepean Bay from the westward, ships must keep well off from Point Marsden (as a reef of seven or eight miles runs almost S. E.) till they come nearly abreast of Kangaroo Head, when the bay is open, and excellent anchorage in from four to seven fathoms.

Notice is hereby given that Her Majesty's ship Buffalo, carrying the pennant of His Excellency the Governor, is now anchored in St. Vincent's Gulf, Mount Lofty bearing east, in five fathoms water, about three miles from the land. Abreast of her will be seen a flagstaff, where a considerable part of the settlers are temporarily located, and where further information may be obtained if required; and Port Adelaide, where the Buffalo will most likely go next spring tides, is about 15 miles northwards. The site of the chief town, Adelaide, is fixed in the interior, on the banks of a river about half way between Port Adelaide and the flagstaff before mentioned.

By His Excellency's command,

Glenelg, January 5, 1837. ROBERT GOUGER, Colonial Secretary.

CAUTION.

Spencer's Gulf should be avoided until surveyed, as there are many rocks and dangers not laid down in the chart, particularly about three miles to the north of

Wedge Island. The lead should be kept going in Gulf St. Vincent, and it will be found a sufficient guide, as no dangers have yet been discovered there. Small reefs of rocks run off from the different sandy banks.

INFORMATION TO COMMANDERS OF SHIPS ENTERING THE HARBOUR OF KINGSCOTE, KANGAROO ISLAND, SOUTH AUSTRALIA.

March 1st, 1837.

Kingscote is situate on the point of land which divides the Bay of Shoals from Seal Bay; on your charts it has two miles of water frontage, one towards Seal Bay, and one towards the Bay of Shoals, and commands a full view of Nepean Bay from Point Marsden to Kangaroo-head, including the opposite coast of Cape Jervis. Kingscote harbour is the finest in the colony, with the exception of Boston Bay (Port Lincoln). Our harbour will accommodate some hundreds of vessels; and 700-ton ships can lay within half a mile of the landing-place; the Coromandel (662 tons register) anchored here on the 12th of January, in 4½ fathoms. Vessels from England, on making Kangaroo Island, should shorten sail, if in the night, and endeavour to make Point Marsden by day-light, as the passage is not good for a stranger to lay in at night, owing to the strong tides. On making Point Marsden, the lead must be kept going, with a hand aloft to look out for the Sand-spit. This spit runs off from Point Marsden about nine miles in a direct line, a little south of E.S.E., and the passage round it to Kingscote is about three miles wide on the Kangaroo-head side of the bay. Vessels should keep not less than five fathoms all the way round the sand, and until they get the company's flag-staff bearing N.N.W., and a yellow-looking bluff cliff which is between Lagoon Bay and the Bay of Shoals E.S.E.; they may then run up for the company's flag-staff. They should keep the lead going, however, all the way. The safest plan for a vessel from Europe is, on rounding Point Marsden, to fire a gun, and hoist the signal for a pilot, and then run about four miles of the Sand-spit down and heave-to for a boat from the shore. She should also attend to guns fired or signals made from the shore. The approach, when known, is perfectly plain and safe, but the Sand-spit, not being correctly laid down in any chart, is apt to deceive a stranger. The company's servants have brought in every vessel from England, except the Buffalo (she did not call here), and no accident whatever has occurred, save to the William Hutt; she ran on shore on the spit, through not attending to our signals, but we got her off again without the least damage.—*Private Correspondent.*

NEW SOUTH WALES.

Port Sydney.—By O. C., Nov. 20, 1835, declared a free warehousing port.

PRESENT STATE OF COLONY.

Not more than fifty years have elapsed since the penal settlement of New outh Wales was founded by the British government, and notwithstanding the impurity of the material of its original construction, its rapid advancement in population, wealth, and in various arts and refinements of civilization, fully justify the presumption that the destinies of these remote dependencies are high, beyond all calculation.

With eight thousand miles of sea coast, and a series of splendid harbours, with every variety of soil and climate, with a territory abutting upon India and China on the one hand, and stretching towards the southern pole on the other, with a vast ocean extending immeasurably to the eastward, rich in the treasures of the deep, and studded with numerous populous islands, it presents all the physical requisites for being the nurse of a great and powerful community, destined to convey to the uttermost regions the arts of European civilization, and to serve as a counterpoise to the gigantic power of the western continent. Whether viewed with reference to agriculture, commerce, or maritime enterprise, its situation is one of the most favourable on the wide surface of the globe. From the 23rd to the 38th degree of southern latitude—from the river Boyne, near Moreton Bay, on the north to Port Phillip, on the south, it presents a line of coast more than 1500 miles in extent, forming the boundary of a country of diversified aspect, and average fertility, abounding with the staple commodities of British prosperity, coal and iron, and intersected by numerous rivers. As water communications, the latter are comparatively unimportant, but their fertilizing qualities are of the highest order. The climate is proverbially mild, and the soil yields

every grain and vegetable of foreign climes, and every variety of fruits, from the gooseberry of the north to the banana and pine-apple of the tropics.—*Monthly Review, August*, 1837.

Captain Sturt, in his account of his "Two Expeditions into the Interior of Southern Australia," gives the following table as regards the flocks, and their state of increase, which the reader will peruse with interest:—

Estimate of value of Flock at the end of the fifth year.

1,614	Ewes from one to four years old, at 1*l.* 10*s.* each	2,421	0	0
622	Ewes from four to seven years old, at 1*l.* each	622	0	0
780	Female lambs, at 1*l.* each	780	0	0
2,405	Wethers and male lambs, at 15*s.* each	1,803	15	0
45	Rams, at 5*l.* each	225	0	0
	Total value	5,851	15	0

The original 1,000*l.* is thus *quintupled* in five years, a mode of multiplying capital which is unknown even to the Rothschilds of this country. Similar success seems to follow other branches of colonial speculation. In 1827, Mr. A. Lang, the brother of our author, commenced with a very small capital the working of a farm on Hunter's River.

During the last three years a very large portion of the wool of the colony has been sold at 2*s.* a pound.

Dr. Lang, in his treatise on "Transportation and Colonization," thus sums up with an account of the annual produce off his brother's farm in 1836. It must be premised that Mr. A. Lang had found means to purchase 1,400 acres adjoining his own land so early as the year 1834.

Land under wheat, 150 acres; produce, 3,500 bushels, or 23½ bushels per acre; price of wheat in the colony during 1835 and 1836, from 8*s.* to 12*s.* per bushel.

Land under maize, 164 acres; produce, 8,000 bushels, or 48 1-3rd bushels per acre; price of maize from 4*s.* to 5*s.* per bushel.

Land under barley, 25 acres; produce, 600 bushels, or 24 bushels per acre; price of barley, 5*s.* per bushel.

Potatoes, 10 tons, sold at 10*l.* per ton, besides the consumption on the farm.

Tobacco, all used on the farm.

Dairy produce sold to the amount of at least 200*l.*

Pork, reared chiefly on maize, sold to the amount of upwards of 200*l.*

Wool sold to the amount of about 300*l.*, the farm having hitherto been chiefly agricultural.

The vineyard, comprising about an acre of ground, produced upwards of two tons of grapes.

The sum is delightful to calculate; we have—

	£
Wheat	1,750
Maize	1,800
Barley	150
Potatoes	100
Pork, wool, &c.	700
	£4,500

Ed.

CUSTOMS.

In 1832	£96,262	Increase on the year	£6457
1833	111,124	Ditto ditto	14,862
1834	127,598	Ditto ditto	16,474
1835	143,352	Ditto ditto	15,754
1836	156,913	Ditto ditto	13,561

Thus, during the administration of Sir Richard Bourke, that is, from 1832 to 1836, the customs revenue has advanced from 96,262*l.* to 156,913*l.*, being an increase of 60,651*l.*; whilst, from the first year of Sir Ralph Darling's administra-

tion to the end of last year, it has advanced from 49,353*l.* to 156,913*l.*, being an increase (in eleven years) to the goodly extent of 107,560*l.*, having in that period more than trebled its gross income.

The total of the revenue during the five years of Sir Richard Bourke, amounts to	£1,109,536
During the last five years of Sir Ralph Darling, it amounted to	502,749
Increase on the five years	606,787
In the last five years of Governor Macquarie, that is, from 1817 to 1821, both inclusive, it amounted to . . .	£136,300
Upon which, the receipts in Sir Richard Bourke's five years show an increase of	973,236

It is curious to compare the entire revenue of the last five years of Macquarie with that of the single year 1836 :—

One year's revenue (1836)	330,285
Five years' revenue (1817 to 1821)	136,300
The one year exceeding the five years, by . .	193,985

The contributors to the revenue of 1836, according to the census of that year, reckoning only the free adults, of both sexes, were 35,094 souls. The rate of taxation, therefore, direct and indirect, was something more than nine pounds per head per annum ! !

We have thus completed our task, not doubting that these financial statistics will be acceptable to our readers in the colony, and much more so to those in Great Britain. They illustrate, in a far clearer and more forcible light than any mere words could do, the rapid progress which this portion of Her Majesty's dominions has made ; the political and commercial importance it has already attained, and the still greater wealth, intelligence, and power to which it is rapidly ascending.—*Statistical Journal, Oct.* 1837.

EMIGRATION.

Government Emigration Office, Middle Scotland Yard,
October 20, 1837.

The present paper is printed for the use of persons who may wish to know what assistance is obtainable from Her Majesty's Government by parties emigrating to New South Wales or Van Dieman's Land. The practice of giving, or of advancing on loan, sums of money in aid of the private means of individuals desirous to emigrate, has been discontinued. And the plan, which prevailed for some time, of sending out unmarried women separately, at the expense of the public, has also been abandoned. There is no longer any sort of assistance which can be claimed indiscriminately at all places, or at all times. But for the encouragement of the emigration of useful settlers, Government will occasionally send from different parts of the United Kingdom ships, provided expressly for the purpose, in which free passages will be allowed to a limited number of persons, who must fall within the following description:—They must belong to the class of mechanics and handicraftsmen, or of farm servants; they must be married, and be accompanied to the colony by their wives ; neither the husband nor the wife must be more than 35 years of age ; they must be able to establish their character for industry, sobriety, and good moral conduct.

Although young women are no longer sent out separately, yet unmarried female relatives of married couples going out under the above description, and not below fifteen nor above thirty years of age, will be allowed a passage with their friends, provided they go out as forming part of the same family, and destined to remain under its protection until otherwise provided for in the Colony.

The number of ships despatched in the course of the year cannot be very great, and as they will be sent from different parts of Great Britain and Ireland, and must be filled with persons who have an easy access to the port whence they are to sail, it will be seen that candidates, who may be perfectly eligible in other respects, cannot be accepted except when an opportunity presents itself within convenient reach of their residence. Whenever a vessel may thus become

available for any particular district of country, due notice will be given by public advertisement, and through other channels fit for the purpose. It is very seldom that there will be an opportunity of sending a ship to Van Dieman's Land. Almost all the vessels despatched by Government for some time to come will go to New South Wales.

During the voyage the people will be under the care and superintendence of a surgeon, usually taken from the list of surgeons of the Royal Navy, who have already been in the colony. Except when another person is specially appointed for the purpose, the responsibility of the selection of the emigrants will rest with the same officer. He will therefore be sent beforehand to visit the part of country from whence they are to be taken, and it will be his duty to investigate separately every case, and to decide upon every claim. After once his appointment and address are announced, all applications should be made to him, and his decision will be considered in all cases to be final.

The condition upon which the emigrants are to be taken is a free passage for themselves and their families, but they must defray out of their own means any expenses previous to joining the ship, and must come supplied with a sufficient quantity of clothes for the voyage. Only provisions, bedding, and cooking-utensils will be found for them.

The following is a list of clothing which may be considered indispensable for the voyage:—2 suits of clothes, including 2 hats or bonnets, and 2 pair of shoes; 2 flannel petticoats for the women; from 6 to 12 shirts or shifts; from 6 to 12 pair of dark hose; 2 pair of duck trowsers, and 2 neck-kerchiefs for the men; for the women dark gowns would be preferable to light.

The preceding is given as a list of the very smallest quantities which would suffice, but, as a general rule, it may be stated that the more abundant the stock of good clothing, the better for health and comfort during the passage.

On the subject of clothing, and on any other details, when persons find that they are actually going, they will be able to obtain more full and more particular information than could be afforded in this paper, from the officer who may have accepted them as passengers to proceed in one of the Government vessels.

Every security will be taken for the convenience of the emigrants on their first landing, and information will be provided for them of the demand for employment in different directions, so that the people may know what opportunities are open to them. They will be entirely free to work for whom they please, and will in no respect be bound to government, nor be liable to be called upon for repayment of the cost of their passage.

Results of Evidence before Council of New South Wales in 1835.

The mechanics in most demand, are carpenters, joiners, cabinet-makers, stonemasons, stonecutters, bricklayers, brickmakers, blacksmiths (particularly if they can shoe horses), wheelwrights, and coopers. There likewise seems to be a considerable demand in the colony for boot and shoemakers, bootclosers, tailors, dyers and scourers, and woolsorters.

Good mechanics appear to earn from 30*s.* to 40*s.* a week in Sydney, without lodgings or rations. Common labourers 14*s.* a week without rations, or 5*s.* 6*d.* a week with rations.

The wages of mechanics in the country may be estimated at from 20*l.* to 40*l.* per annum, with house and rations. Country tradespeople acquainted with making and repairing agricultural implements, and the erection of buildings necessary for agricultural purposes, are described as never in want of employment.

The wages given to farm servants vary so much according to their qualifications, that it is difficult to name an average rate. A good ploughman will earn from 15*l.* to 20*l.* per annum, with a house and rations. Shepherds and stackmen the same. Mere agricultural labourers from 12*l.* to 15*l.* The fact of their being married or single does not seem to make any difference in the rate of wages, but it is mentioned that couples recently united, and without children, will more readily find employment than if they are encumbered with a young family, in consequence of the expense of maintaining the same without adequate benefit from their services. There is, however, always employment, it is said, for women as domestic servants, at from 7*l.* to 15*l.* per annum, with board or rations and lodgings suitable to their avocations. The servants mostly in requisi-

tion seem to be general house-servants, who will also undertake washing and laundry work, or plain cooking; or girls to take care of children and perform needlework.

The rations issued by settlers is not quite uniform, but it seems generally to consist of about the following allowances per week:—Ten pounds of seconds flour; eight pounds of fresh beef or mutton, or five pounds of salt pork; one pound of sugar and two ounces of tea, or seven quarts of new milk; two ounces of soap; two ounces of tobacco (in some instances). To women about two-thirds, and to children about one-third or half of these rations are allowed. In some cases only the meat and flour are given.

The more humble class of settlers usually victual labourers at home at their own table, and in the same manner as they live themselves, instead of issuing to them separately the above rations.

House rent is very dear in Sydney, but a married couple of emigrants might easily find a small house of two rooms to accommodate them on their arrival, for a weekly rent of from 5*s.* to 10*s.*, and an unmarried man may lodge and board for half a guinea. A cottage with four apartments would be rented at about 10*s.* a week.

NEW HOLLAND.

New Holland, an island in the South Pacific Ocean, the largest in the world, and long supposed to form a part of a great southern continent. It stretches from east to west above 2600 miles, between Sandy Cape and the entrance of Shark's Bay; and it is above 2000 miles in length from Cape York on the north, to Wilson's promontory in 39° 10′ S. lat.

When the Dutch first explored Terra Australis, they called the west coast New Holland, and restricted that name to this coast till some time after Tasman's second voyage in 1644, when the whole of the territory then known became comprehended under the term of New Holland. But when the British explored the east coast in 1770, they gave it the name of New South Wales; and ascertained, in 1802, that the two coasts were the boundary of one land. Hence, as neither appellation was deemed proper for the whole, the original name, Terra Australis, was restored. New Holland, therefore, now implies the west portion of Terra Australis, bounded on the east by the meridian line of 135° E. long., which is the west boundary of New South Wales.—*Edinb. Gaz.* and *Brookes's Gaz.*

Swan River.—Captain Stirling has returned from the exploratory expedition towards Port Leschenbault, and the adjacent country. The territory was found to be fertile and extensive; so that several of the individuals who accompanied Captain Stirling have taken grants of land, and settled there.—*Edinb. Gaz.*

VAN DIEMAN'S LAND.

Principal Ports.—Hobart Town, Port Dalrymple.

HOBART AND LAUNCESTON.

By O. C., Nov. 20, 1835, declared free warehousing ports.

Van Dieman's Land, in proportion to her population, has a commerce nearly five times greater than the Cape Colony, and six times greater than the Canadas; while, in proportion to her population, she presents a market for British exports more extensive by five times, and by seven times, than the markets respectively presented by the Cape colony, and by the Canadas and Mauritius. These facts, demonstrative of the superior commercial capabilities of Australia, justify the most sanguine expectations of the extension of trade with our Australian settlements. In the year ending the 5th of January, 1833, the exports and imports of New South Wales amounted to 1,008,000*l.*; and in the year ending the 31st of December, 1834, the exports and imports of this colony had in-

creased to 1,579,000*l.*—*First Annual Report of Colonization Commission agreeably to* 4 *and* 5 *Will. IV., c.* 95.

Coins.—On the 1st November, 1834, the Lieutenant-Governor issued a proclamation, by direction of the Secretary of State, notifying that from the 1st January of that year, all dollars whatsoever of the South American States would be received and issued in this colony, in the departments of the Commissariat and Colonial Treasury, and should otherwise pass current as money, at the sum of 4*s.* 4*d.* each, (the current value of the old Spanish or pillared dollar,) and the said several fractional parts thereof, at sums respectively in due proportion thereto.

Weights and Measures.—Under the Act of Legislative Council, No. 3, the 4th Will. IV., the imperial weights and measures have been introduced throughout the Colony from the 1st April, 1834.—*Porter's Tables.*

COURT OF EXCHEQUER, Friday, *June 30th*, 1837.

[*London Sittings at Nisi Prius before* Lord Abinger *and a Special Jury.*]

PIRIE *v.* STEELE.

This was an action on a policy of insurance, brought by the plaintiff, the owner of a ship called the *Augusta Jesse*, against the defendant, who was one of the underwriters.

Sir F. Pollock, Mr. Thesiger, and Mr. Richards appeared for the plaintiff; the Attorney-General and Mr. Maule for the defendant.

It appeared that on the 18th of September, 1834, the ship *Augusta Jesse*, under a charter party of affreightment with government, sailed from the port of London to Hobart Town, with convicts. After arriving in Hobart Town, and discharging her cargo, she proceeded in ballast to Madras, where she took in a fresh cargo. On her way home she met with an accident off the Cape of Good Hope, which rendered it necessary that she should undergo certain repairs. Previously to her sailing for New South Wales the present policy had been effected. It allowed her to proceed to all ports and places in New South Wales, Van Dieman's Land, or both, and all ports and places in India. When the averages came to be stated at Lloyd's, the underwriters claimed a deduction of one-third, old for new, on the ground that the ship must be considered as an old ship, and and that the voyage from Madras home was a second voyage. This claim was resisted by the plaintiff for the purpose of trying the question. Several shipowners were examined on the part of the plaintiff, with a view to show that the entire was only one first voyage within the meaning of the policy, the continuity being kept up by the intermediate passage from Van Dieman's Land to Madras being performed in ballast. Upon the part of the defendant, on the other hand, it was contended that these must be considered as two separate voyages, and that, therefore, according to a custom in the trade, a deduction of one-third was to be made, the rule being that when a ship had taken out a cargo, and earned freight, any subsequent proceeding is considered as a second voyage. Considerable doubt appeared to exist as to the nature, extent, and application of this rule, the existence of which the jury appeared to disaffirm, as they found for the plaintiff for the sum in dispute, viz, £7. 9*s.* 4*d.*

The case lasted nearly the entire day.

NEW ZEALAND.

The islands of New Zealand are situated between the 34th and 48th degrees of south latitude,—and the 166th and 179th degrees of east longitude. They are the lands nearest to the antipodes of Great Britain;—a central point taken in Cook's Strait, which separates, and is about equidistant from the northern and southern extremities, of the two principal islands, being seven hundred miles from the antipodes of London, with the advantage of being, to that extent, nearer to the equator. The nearest land to the westward is Van Dieman's Land and New Holland; to the eastward, Chili in South America; and to the northward, the

Friendly Islands and the adjacent clusters of islands forming the great Polynesian Archipelago. The unexplored waters of the Southern Ocean form the boundary southward.

In shape it is an irregular and straggling oblong: and in detached position from the nearest continents, New Zealand bears some resemblance to the British Isles. It resembles them in other matters of greater importance. Like them, surrounded by the sea, it possesses the same means of ready communication and of rapid conveyance, to all parts of its coasts; and the same facilities for an extensive trade, within its numerous bays and rivers. The temperature of the warmer latitudes in which it is placed, is influenced or regulated, as in Great Britain, by the refreshing and invigorating sea breezes, and the whole line of coast abounds with fish, in great variety and of great delicacy. In addition to these natural advantages, the harbours of New Zealand, which are most numerous, afford a safe and central rendezvous to the immense shipping trade of the whole southern archipelago;—an expanse not less than fifteen thousand miles in circumference, covered with myriads of islands,—many of them exceeding greatly, in size, the whole British Isles. The voyage from Britain to New Zealand, although the distance is greater than to Sydney, occupies about the same length of time, in consequence of the prevalent state of the winds. While in returning to Britain, the voyage from New Zealand is of course shorter than the voyage from Sydney, by the distance between the two places, or about one thousand two hundred miles.

The extent of New Zealand has been variously estimated. The distance between the North and South Capes is about nine hundred miles,—the greatest breadth of the Northern Island, which is the wider of the two, is about three hundred miles; diminishing to two hundred, and one hundred, and to greatly less towards the northern extremity, where at one point, distant about one hundred and fifty miles from the North Cape, there is an isthmus, of not more than three miles across. By the latest, and it is believed the most accurate account, the area of the Northern Island is computed at forty thousand English square miles, while that of the Southern Island,—of which Stewart's Island may be considered an appendage,—is considerably more than one-third larger. The extent of the two islands must be at least ninety-five thousand English square miles, or above sixty millions of square acres.

The face of the country presents many striking objects to arrest and engage attention. There is a range of vast mountains traversing the centre of the whole length of one island, and the greater part of the other;—bays and harbours are scattered in profusion along the shores of both islands;—and there is a continual succession of rivers and lakes, extensive forests, valleys, open country and plains, from one end of the islands to the other.

A blue pigment of which the natives make use appears to be manganese; a red precipitate from one of their sulphuric springs is used for dyeing the native garments, and is supposed to be a protoxide of manganese. The natives make some of their weapons and carving tools of a green talc, or jasper-stone, which is found only in the Southern Island. Before the natives became acquainted with iron, they deemed it very valuable. Recently, on the western coast of the Northern Island, vast quantities of iron ore or iron sand were observed, washed up to the depth of several feet along the shores, in the beds, and at the mouths of rivers and streams of water from the port of Manukou to the Mokou river, being the whole extent of the Waikato country, and extending not less than one hundred miles. Specimens have been brought to this country. Mr. Nicholas obtained some specimens of pumice-stone which the natives used for polishing their spears, and likewise some obsidium or

volcanic glass. Several natives have described abundant coal as existing in the Southern Island, near Otago Bay ; and from their having said so, at Sydney, when coals were exhibited to them, there does not seem any reason to doubt their information. Rutherford mentions that there is a plain about a mile square, near the East Cape, beneath the surface of which is a light yellow dust, like sulphur, to the depth of several feet, which blisters the skin, and is somewhat warm. Whinstone is very plentiful on the banks of many of the rivers, affording an ample supply of materials for building. "There also have been found quarries of granite, specimens of quartz, carbonate of lime, fine marble, sulphuret of iron," &c. &c. In one of the upper tributaries of the Hokianga, the Mangamuka, there is an extensive quarry of slate, of a lightish blue colour. It readily splits up into large thin slates or slabs : the strata slope downwards to the northward, at an angle, perhaps, of sixty-five degrees, and exhibit every appearance of a fine description of slate. There is also a fine quarry of soft stone, supposed to be freestone, at the entrance of Waima river, on the Hokianga. In every part of the country, clay of all kinds is to be found, and particularly the lighter kinds, best fitted for brick burning.—*The British Colonization of New Zealand. Published for the New Zealand Association*, 1837.

SOUTH SEA.

Limits of Company's Charter.—The corporation to be erected in pursuance of this Act [for carrying on a trade to the South Seas] and their successors, shall have for ever the sole trade into, and from all the places of America, on the east side thereof from the river of Aranoco to the southernmost part of Terra del Fuego ; and on the west side thereof from the southernmost part of Terra del Fuego, through the South Seas, to the northernmost part of America ; and from all places within the said limits which are reputed to belong to the crown of Spain, or which shall hereafter be discovered within the said limits, not exceeding 300 leagues from the continent of America, between the southernmost part of Terra del Fuego, and the northernmost part of America, on the west side thereof (except the kingdom of Brazil, and such other places on the east side of America as are now in the actual possession of the crown of Portugal, and the country of Surinam, in the possession of the States General of the United Provinces) ; it not being intended that the sole trade to any part of the east side of America, now in the actual possession of the crown of Portugal, or the States General, shall be granted by this Act ; but it may be lawful for all the subjects of Her Majesty to trade to any part of the east side of America, now in the actual possession of the crown of Portugal, or the States General (but to no other part of America within the limits aforesaid), as fully and freely in all respects as they might or could do if this Act had not been made. 9 Anne, c. 21, § 46.

Trade in part to cease.—So much of the foregoing act of 9 Anne as vests in the South Sea Company or Corporation by the said act erected, the sole and exclusive privilege of trade into, and from all places whatsoever, which now are or shall or may at any time hereafter be belonging to or in the possession or under the dominion or protection of His Majesty on the said east side of America, from the river Aranoco to the southernmost part of the Terra del Fuego, and on the said west side of America, from the said southernmost part of the Terra del Fuego, through the South Seas, to the northernmost part of America ; and all powers and privileges to the South Sea Company or Corporation by the said act given

and erected for carrying on such trade, and all penalties and forfeitures by the said act enacted for securing the same, and for preventing His Majesty's subjects from carrying on trade contrary to the said act, are hereby *repealed.* 47 Geo. III., c. 23.

Exclusive Trade to cease.—So much of the act of 9 Ann as vests, or may be deemed to have vested, in the South Sea Company or Corporation by the said act erected, the sole privilege of trade into and from all kingdoms and places whatsoever within the limits of the charter of the said company, as described in the said act, and all powers and privileges to the South Sea Company or Corporation by the said act given for carrying on such sole trade, and all penalties and forfeitures by the said act enacted for securing the same, and for preventing His Majesty's subjects from carrying on trade contrary to the provisions of the said act, are hereby declared to be absolutely *repealed.* 55 Geo. III., c. 57, § 1.

Duties.—The duties granted by 55 Geo. III., c. 57, are *repealed.* 6 and 7 Will. IV., c. 60, § 13.

Principal Ports.—Friendly Islands, Huhaheine (Island of), Marquesas (Islands), New Britain, New Caledonia, New Hebrides, New Ireland (Islands), Otaheite, Owhyhee (Islands of), Queen Charlotte's Island, Sandwich Islands, Society Islands, Solomon's Islands.

Hobart Town, April 23, 1835.

Captain Muddell, of the Laing, arrived from the South Seas, sounded on a shoal not laid down in any chart. The shallowest water 1-4th less 4. It appeared to run in a north-east and south-west direction, about 3 or 4 miles along Volcano Island, visible from the mast-head bearing south-east per compass.—*Private Correspondent.*

PART THE ELEVENTH.

AFRICA.

As to the Importation into the United Kingdom of Goods the produce of America, and as to Importation into British Possessions in Asia and Africa, see p. 2.

The trade with the west coast of Africa extends from the river Gambia to Angola, and embraces an extent of nearly 4,000 miles of coast. It may be divided into the stationary and floating traffic; the former being carried on with the British settlements on the Gambia, Sierra Leone, Cape Coast Castle, and Accrah; the latter being on the principle of floating adventures, a vessel and her cargo being intrusted to the care of the captain, who trades up and down the coast, or enters some of the large rivers, where the cargo is bartered for produce.

The trade is essentially one of barter, British manufactures being exchanged for African produce; it is free and unfettered, the only custom-houses being at the European settlements, and its nature may be judged of from the following abstract of the imports and exports.

Exports to the western coast of Africa, British produce and manufactures (from Porter's official tables):—

In 1827	£155,759
In 1834	326,483
Being an increase of 110 per cent.	
Estimated value of foreign and colonial exports	150,000
Total exports	£476,483
Estimated value of imports in 1834:—	
Teak timber, 13,000 loads, at 8*l.* per load	£104,000
Beeswax, 3,058 cwt., at 8*l.* per cwt.	24,464
Hides, 5,526 cwt., at 56*s.* per cwt.	15,742
Ivory, 2,567 cwt., at 25*l.* per cwt.	64,175
Palm-oil, 13,945 tuns, at 34*l.*	458,810
Dry woods, cane-wood, bar-wood, &c.	20,000
Gum Senegal, and Gum Copal	100,000
Gold-dust, 60,000 ounces, at 4*l.*	240,000
Specie and bills	50,000
Total	£1,077,191
British shipping employed in the trade, 1820	22,387 tons
1834	68,046
Imports of palm-oil, 1827	4,700
1834	13,500
The value of the trade is, therefore, as follows:—	
Imports	£1,077,191
Exports	476,483
Total	£600,708

Labour and manufacturers' profit on British produce and manufactures, taken at 70 per cent. on 326,483*l.*	28,538
British labour, transit, and other charges on 150,000*l.* of foreign and colonial goods, at 25 per cent. .	37,500
Annual national gain . .	£866,746

In the Bonny, Calabar, and Cameroons rivers, there are always British ships loading with palm-oil and other African produce. There are about 15,000 tons of British shipping employed in the palm-oil trade, which are sailed at the expense of about 10*l.* per ton per annum.—*Expedition into the Interior of Africa, by Macgregor, Laird, and R. A. K. Oldfield.*

As to the ships in which goods may be imported and exported, see p. 2.

MADEIRA.

By C. O., July 27, 1832, it is stated that the island of Madeira is in Africa, and that under the Navigation Act (p. 2,) goods the produce of that island, imported from ports in Europe into the United Kingdom, are inadmissible to entry for *home use.*

BRITISH POSSESSIONS.

How the King may regulate Trade of Colonies.—It shall be lawful for His Majesty, by any orders in council to be issued from time to time, to make such regulations touching the trade and commerce to and from any British Possessions on or near the continent of Europe, or within the Mediterranean Sea, or in Africa, or within the limits of the East India Company's charter (excepting the possessions of the said company), as to His Majesty in council shall appear most expedient and salutary; and if any goods be imported or exported in any manner contrary to such order, the same shall be forfeited, together with the ship importing or exporting the same. 3 & 4 W. IV., c. 59, § 81.

PORTS ON THE MEDITERRANEAN.

Principal Port.—Alexandria.

EGYPT.

MONEYS.

40 Paras . . . . . — 1 Piastre.

The Paras of Egypt are reckoned of the same value as the Turkish Paras, but the Piastres are esteemed of inferior value.

The general mode of estimating the value of this money is, as at Constantinople, by comparison with the German and Spanish dollars, which in Egypt are reckoned of equal value: hence if the German dollar, valued at 48 pence sterling, be reckoned at 15 piastres, the value of the piastre is $3\frac{1}{5}$ pence sterling.

WEIGHTS AND MEASURES.

CAIRO WEIGHTS.

40 okes of 400 drams .	=	112 lb. avoirdupois.
800 okes	=	20 cwt. avoirdupois.
100 rottoli or 1 cantar . .	=	100 lb. avoirdupois.

ALEXANDRIA WEIGHTS.

100 rottoli = 78 okes .	=	218.4 lb. avoirdupois.

CORN MEASURES.

The ardeb of Rosetta of wheat is, by weight, equal to 168 okes, or 470 lb. avoirdupois.

The Long Measure is the Turkish pike, of $26\frac{2}{3}$ inches.—*Tate's Modern Cambist.*

TRIPOLI, BARBARY, AND MOROCCO.

Principal Ports.—Algiers, Fez, Medea, Mogadore, Sallee, Susa, Tripoli, Tunis, Tangiers.

Esseit Mustapha Nedgib, by the grace of God, Pasha Vizier of the Sublime Ottoman Porte, Lieutenant-General of Tripoli and its Dependencies, to Hanmer Warrington, Esq., His Britannic Majesty's Consul-General at Tripoli.

Sir,—During the troubles which have for three years past desolated this country, there has arisen a ruinous abuse which no government can tolerate, that of embarking and landing merchandise and other articles at other places than the established ports. This illicit commerce, besides causing the greatest injury to the revenue, is extremely prejudicial to lawful commerce and to the tranquillity of the country. We therefore inform you, Sir, that we have given the necessary orders to several of our vessels to be ready to cruize on the coast; and you will accordingly have the goodness to inform those of your countrymen, and all others whom it may concern, that henceforth all coasting traffic is expressly forbidden, and that no commercial intercourse will be allowed at any other places than the ports of Tripoli, Bengasi, and Derna; and, consequently, that from the 1st of September, 1835, all vessels, boats, or craft, &c. which may be found in the prohibited places, will be seized, it being declared that the whole of this coast is from this moment to be regarded as in a state of blockade, excepting only the three ports above mentioned.

We salute you, &c.

Given at our Palace, the 9th of August, 1835.

Written by the order of His Highness,

Rustem Bey, Secretary.

CONSTANTINE.*

The town of Constantine is almost three times as large as Algiers, and is surrounded with strong walls, more than thirty-five feet high. Founded during the early achievements of the Carthaginians, it owed its vast population and its unequalled embellishments to the splendid reign of Massinissa. Scipio Emilianus extended the ancient kingdom of Massinissa and of Mecissa by the addition of the valley of Bagrada, when it took the name of Numidia. Between the years 340 and 350, the town was rebuilt by the Emperor Constant, son of Constantine, from whom it acquired its modern name. The cultivation of the soil—the most productive in Africa—an industrious population, commerce with central Africa, and an advantageous position between the Desert and the best portion of the date country, the most fertile part of the kingdom of Tunis—that of Sousah, and chiefly subject to the dominion of the Divan of Algiers—have given to Constantine a considerable degree of importance under the predatory rule of the Turk. Its commercial connexions were principally with Tunis, and were so injurious to the Algerines, that war was declared by them with Tunis in 1782 and 1783. Some inconsiderable hostilities were followed by the plague in 1784. Between both these terrific scourges a great portion of the population of these dominions was swept away. Previous to 1780 the inhabitants of this spacious city amounted to nearly fifty thousand souls; but has subsequently declined to little more than half that number. A monthly caravan used formerly to set out for Tunis—a wealthy cargo, estimated at no less than one hundred thousand Spanish piastres, or six million six hundred thousand francs, yearly. It also carried on trade with Bona, the Beys of Quol and Stora, and with the Royal African Company of Marseilles.—*Landscape Annual.*

* The recent conquest of Constantine by the French, and the extension of their dominions in Africa, will, it is presumed, render the description of it here acceptable.—*Ed.*

SENEGAL AND THE COAST from Morocco to the River Gambia.

Principal Ports.—Cape Verd, Goree, Portendic, Senegal.

SIERRA LEONE AND THE COAST from the River Gambia to the River Mesurada.

Principal Ports.—De Loss (Isles), Rio Grande, Sierra Leone, St. Mary.

WINDWARD COAST, from the River Mesurada to Cape Apllonia

Principal Ports.—Point de Galle, St. Andrew's Bay.

CAPE COAST CASTLE, AND THE GOLD COAST
from Cape Apollonia to the Rio Volta.

Principal Ports.—Acra, Anamaboe, Cape Coast Castle, Commendo, Dix Cove, Elmina, Mingo, Succonde, St. George.

COAST FROM RIO VOLTA TO CAPE OF GOOD HOPE.

Principal Ports.—Annobon (Island of), Angola, Bonny, Calabar, Camaroon, Fernando Po (Island), Caboon, Prince's Island, St. Thomas's Island.

CAPE OF GOOD HOPE.

Principal Ports.—Algoa Bay, Cape of Good Hope, Saldanha Bay.

Limits of Charter.—For the purposes of this Act the Cape of Good Hope, and the territories and dependencies thereof, shall be deemed to be within the limits of the East India Company's charter. 3 and 4 Will. IV., c. 56, § 9, granting duties of Customs.

Limits.—In all trade with the B. P. in America, the Cape of Good Hope, and the territories and dependencies thereof, shall be deemed to be within the limits of the East India Company's charter. 3 and 4 Will. IV., c. 59, § 50.

Certificate of Wine.—It shall be lawful for the shipper of any wine, the produce of the Cape of Good Hope, or of its dependencies, which is to be exported from thence, to go before the chief officer of customs, and make and sign an affidavit before him that such wine was really and *bonâ fide* the produce of the Cape of Good Hope or of its dependencies; and such officer is hereby authorized and required to administer such affidavit, and to grant a certificate thereof, setting forth in such certificate the name of the ship in which the wine is to be exported, and the destination of the same. § 85.

Cape Town.—By O. C., Feb. 22, 1832, the several ports of Cape Town, Simon's Town, and Port Elizabeth, shall be *Free Ports;* and the said ports of Cape Town and Simon's Town shall be *Free Warehousing Ports.* See British Possessions, Part 12.

Port Elizabeth.—By T. L., May 24, 1836, Port Elizabeth in this colony is declared to be a *Free Warehousing Port,* and the provisions of the Act 3 and 4 Will. IV., c. 59 (Part 12,) permitting the removal of goods under bond from one warehousing port to another within the same possession.

STATE OF TRADE.

The report of the Committee of the Commercial Exchange, read at the annual meeting, April 29, 1837, has just been published. Its contents are very cheering, showing not only considerable improvement in trade, but increased efforts to accelerate and enlarge the facilities of trade. Considerable funds had

been subscribed for the purpose of providing for the introduction of steam-vessels upon their coast. The total value of exports for the year 1836 is given at 385,384*l.*, and of imports for the like period, 879,769*l.* Among the exports it is mentioned the "colonial wool" is the most remarkable as regarded the rate of increase; in 1829, the total value of the wool exported from the Cape was 1,220*l.*; in 1836 the amount exceeded 26,000*l.*—*Private Correspondent.*

EASTERN COAST from the Colonial Territory of the Cape of Good Hope to the Straits of Bab-el-Mandel.

Principal Ports.—Delagoa Bay, Mozambique.

AFRICAN PORTS ON THE RED SEA.

Principal Ports.—Cosseir, Massuah, Souakim, Suez.

CAPE VERDE ISLANDS.

Principal Ports.—Bravo, Bonavista (Islands of), Fuego (Island), Mayo (Island), St. Antonio, St. Jago, St. Lucia, St. Nicholas, St. Vincent (Islands of).

ST. HELENA.

The island of St. Helena, and all forts, factories, public edifices, and hereditaments whatsoever in the said island, and all stores and property thereon fit or used for the service of the government thereof, shall be vested in His Majesty; and the said island shall be governed by such orders as His Majesty in council shall from time to time issue in that behalf. 3 and 4 Will. IV., c. 85, § 112.

MADAGASCAR.

Principal Ports.—Fort Dauphin, Foul Point.

ISLE OF BOURBON.

Principal Ports.—St. Denis, St. Paul.

MAURITIUS.

Principal Ports.—Sechelle Islands, Port Louis.

Footing of West Indies.—All goods the growth, produce, or manufacture of the island of Mauritius, and all goods, which having been imported into the said island shall be imported thence into any part of the United Kingdom of Great Britain and Ireland, or into any possessions of His Majesty, shall be liable, upon such importation into the United Kingdom or into any such possessions respectively, to the payment of the same duties, and shall be subject to the same regulations as the like goods, being of the growth, produce, or manufacture of His Majesty's islands in the West Indies, or having been imported into and exported from any of the said islands, and imported from the same into the said United Kingdom or into any such possessions respectively, would on such importation be liable to the payment of or would be subject unto . and upon the exportation of any goods from the United Kingdom to the island of Mauritius, such goods shall be liable to the same duties, and shall be entitled to the like drawbacks respectively as would or ought by

law to be charged or allowed upon the like goods from the United Kingdom to any of His Majesty's islands in the West Indies: and all goods which shall be imported into or exported from the island of Mauritius from or to any place whatever, other than the United Kingdom of Great Britain and Ireland, shall, upon such importation or exportation respectively, be liable to the payment of the same duties, and shall be subject to the same regulations, so far as any such regulations can or may be applied, as the like goods would be liable to the payment of or would be subject to upon importation or exportation into or from any of His Majesty's islands in the West Indies; and all ships whatever which shall arrive at or depart from the island of Mauritius shall be liable to the payment of the same duties and shall be subject to the same regulations as such ships would be liable to the payment of or would be subject to if arriving at or departing from any of His Majesty's islands in the West Indies. 3 and 4 Will. IV., c. 59, § 49.

For the purposes of this Act, the island of Mauritius shall be deemed to be one of His Majesty's sugar colonies, and placed upon the same footing, in all respects, as His Majesty's islands in the West Indies. 3 and 4 Will. IV., c. 56, § 9, granting Duties of Customs.

NOTICE AS TO RATING CHRONOMETERS, &c.

In order to afford the greatest facility to masters of vessels arriving at this port to have their chronometers properly rated and examined, notice is hereby given to all merchants and shipowners, that from and after the 1st of October next, chronometers belonging to shipping trading to this port will be received and rated at the Observatory during the stay of the vessel, free of any charge or expense whatever.

Masters of vessels are also at liberty to send their sextants, circles, or barometers, to be verified.

Timekeepers will be received every day from 12 to 1, and half-past 3 to 4 o'clock, and one day's notice will be required before being taken away.

The exact mean time 1 o'clock signal will, as usual, be given on the stated days, viz., Tuesdays and Fridays.

J. A. Lloyd, Surveyor-General and Civil Engineer.

Observatory, Port Louis, Sept. 22, 1837.

PART THE TWELFTH.

AMERICA.

As to the Importation into the United Kingdom of Goods the produce of America, and as to Importation into British Possessions in Asia and Africa, *see p. 2.*

BRITISH NORTHERN COLONIES.

Principal Ports.—Fort Albany, Fort George (Columbia River), Fort Vancouver (North-west coast of America), Moose Factory, York Factory.

NEWFOUNDLAND.

Principal Port.—St. John's.

By O. C., Nov. 18, 1834, it is stated that the Board of Trade have considered the Report of the Commissioners of Customs on a question relating to the removal of tea from Newfoundland to another British Possession in America, and they have given their opinion that the whole of these possessions should be considered as one place in the view of the law upon the subject, and consequently, that tea having been duly imported into any part of that place, is virtually imported into the whole, and is therefore free to be carried to any other port.

CANADA.

Principal Ports.—Gaspe, Montreal, New Carlisle, Quebec.

CERTIFICATES AS TO PASSENGERS.

Treasury Chambers, May 15, 1837.—Gentlemen: I am commanded by the Lords Commissioners of His Majesty's Treasury to acquaint you, in reply to your application of the 11th of March last, that my Lords have desired the Commissioners of Customs to instruct their officers at the outports of the United Kingdom to grant certificates in all cases of passengers embarking for ports in the province of Lower Canada.

I am, Gentlemen, your obedient Servant,

A. Y. Spearman.

The Committee of the General Shipowners' Society, 72, Cornhill.

A TABLE,* exhibiting the Condition of the several Banks in the Canadas at the close of 1836 or early part of 1837.

—	Capital.			Circulation.		Deposits.		Loans and Discounts.		Specie.	
Province.	Bank.	Respective Amounts.	Total.	Respective Amounts.	Total.	Respective Amounts.	Total.	Respective Amounts.	Total.	Respective Amounts.	Total.
		Dollars.	Dollars.	Dollars.	Dollars.	Dollars	Dollars.	Dollars.	Dollars.	Dollars.	Dollars.
Lower Canada (population, 600,800) .	Montreal . (chartered banks.)	1,000,000	..	845,831	..	1,057,012	..	2,856,280	..	383,452	..
	City . . (chartered banks.)	800,000	..	478,352	..	122,808	..	1,312,018	..	82,495	..
	Quebec . (chartered banks.)	300,000	..	209,396	..	248,372	..	707,380	..	42,014	..
	Two Private Banks	160,000	..	240,000	..	13,000	..	340,000	..	20,000	..
			2,260,000		1,773,579		1,441,192		5,215,708		537,961
Upper Canada (population, 375,000) .	UpperCanada (chartered banks.)	800,000	..	966,619	..	630,484	..	1,655,904	..	255,184	..
	Commercial (chartered banks.)	745,800	..	700,492	..	133,468	..	1,325,636	..	187,710	..
	Gore . . (chartered banks.)	244,020	..	111,652	..	24,964	..	274,020	..	83,330	..
	Four Private Banks	340,000	..	280,000	..	80,000	..	600,000	..	40,000	..
			2,129,820		1,998,763		868,916		3,856,760		566,254
			4,389,820		3,772,342		2,310,108		9,072,468		1,194,215

The items regarding the chartered banks are taken from published statements, those of the private banks are a good deal from supposition.

N.B. In the above Table let 4 dollars 80 cents be considered equivalent to the pound sterling.

* From "Tables and Remarks on the Monetary and Commercial Affairs of the United States and the Canadas; by Alexander Robertson." Dated on board Packet, Sept. 1837. See also United States of America.

NEW BRUNSWICK.

Principal Ports.—Miramichi, Restigouche, Richibucto, St. John's, St. Andrew's, St. Peter's, Shediac.

NOVA SCOTIA.

Principal Ports.—Arischat, Bedique, Cumberland, Country Harbour, Douglas, Gysborough, Halifax, Liverpool, La Havre, Manchester, New Edinburgh, Pictou, Pugwash, Ramshag, Shelburne, Sherbrooke, Sydney (Cape Breton), Tatmagush, Yarmouth.

MONEYS!

The only gold coins current in the province are the doubloon and its parts. The value of the doubloon is 3*l.* 7*s.* 2*d.* sterling, at which rate only it is received at the Custom-house; but it passes at the Treasury, Excise Office, and currently throughout the province, at 3*l.* 12*s.* sterling, equal to 4*l.* currency—16 dollars.

The silver current coins are the dollar and its parts; four dollars make 1*l.* currency, and 16 dollars a doubloon.

The English shilling is made by law equal to 1*s.* 3*d.* currency, 4*s.* making a dollar, its former current value having been 1*s.* 1½*d.* English crowns and half-crowns do not bear a proportionate value, passing respectively at only 6*s.* and 3*s.* currency.

In the market the value of all coins, (except English silver,) fluctuated considerably during the year; doubloons having been sometimes at a premium of 1½ per cent.; and the price of the dollar having varied from 5*s.* to 5*s.* 2*d.* currency. The sovereign too (which is rarely seen) was sometimes worth 25*s.*, and sometimes fell as low as 23*s.* 10*d.* currency.

Accounts Kept.—At the Custom-house and military offices accounts are kept in sterling money; but at the provincial treasury, public offices, and throughout the province, they are kept in currency.

To reduce sterling into currency add one-ninth.

To reduce currency into sterling deduct one-tenth.

WEIGHTS AND MEASURES.

The same as those used in England.

Porter's Official Tables.

BRITISH WEST INDIES.

The following is a list of these islands, viz., Antigua, Bahamas, Barbadoes, Berbice, Bermuda, Demerara, Dominica, Grenada, Honduras, Jamaica, Montserrat, Nevis, St. Kitt's, St. Lucia, St. Vincent's, Tobago, Tortola, Trinidad.—*Edin. Gaz.*

NEW STATE OF THINGS.

The payment of claims in the West India islands under the Slave Compensation Act by the remittance of specie direct, may be regarded as indicative of a commencing change in their internal trading intercourse, which eventually must extend to their external relations. West India traffic was formerly little else than a system of barter—commodity against commodity; for, the labour of the slave, to begin with, was paid in kind, that is in provisions and clothing, so that no money passed in the shape of wages. The produce of his plantation was consigned by the planter to his merchant or factor in London or Liverpool, as payment for part or by anticipation for future supplies, of those necessaries to his stores, and the excess in value of the produce shipped over the returns was rarely remitted to the islands, but when not absorbed by previous advances of the factor, or by mortgaged claimants, or by absentee proprietors, was generally inserted

for account of the consignor, in public securities here, deducting what might be needed for extension of cultivation or renovation of stock at home; and whatever was wanted for that end might still be accomplished without the passage of specie between parties by means of bills of exchange upon the mother country, always negotiable against the lumber, bread stuffs, and provisions of the United States, Canada, Hamburgh, or elsewhere. With the town population of the West Indies the case was somewhat different, so far as the retail dealing and articles of domestic consumption were concerned. There a circulation of some sort was necessary, and became established eventually. Large amounts of specie were imported during the time that the commerce of the Spanish Main centered in Jamaica, but being for account of manufactured goods, of which it was merely a place of transit or deposit, and not for the products of the island itself, the specie entered little into the general circulation, but bulk unbroken was mostly reshipped to order of the British exporter and principal interested.

In the state of money affairs and the mode of conducting business thus described, the Emancipation Act has already begun to work a material alteration, and seems likely to effect in a few years a total revolution. The result of the clauses restrictive of the hours of slave or apprentice labour has already been, that a considerable portion of his time remains at the free disposal of the negro, which, if inclined, or if he consider it as more advantageous than employing it in cultivating his allotment of land for raising food, he can and does sell to his master or the best bidder, and the wages of which are paid him no longer in commodities but in money, with the amount of which he goes to market for the supplies which he could have raised. But, as the value of his labour exceeds proportionally the higher prices he has to pay for food, the negro, it is clear, is still a gainer, and has calculated rationally. Such being the case, a greater circulation and absorption of money is caused and has become necessary, and this from the extended operation of the same causes must be still more considerably increased within a brief period, for on the 1st of August, 1838, the state of apprenticeship of the "non-predial," or town slave apprentices, is by law to cease and determine. They become free labourers, competent to bargain for their labour, and dispose of it to the best advantage for money wages, so that a money-market is created and enlarged as the free labour market is established. In two years afterwards the state of apprenticeship of the "predial" apprentices, that is, of the whole slave population of the country, ceases, and with that a further extension of the currency will be rendered inevitable. A local consumption of money, to an extent never anticipated, will thus ensue in the West India Islands, and thus an additional market be opened for it, which must abstract the quantity required from the stock and circulation of other countries, with which in reference to demand and supply, they will therefore be brought into competition.

The Colonial Bank, which is establishing branches in all the islands, has its resident agent, and has become a regular purchaser of dollars in the Mexican market, and is likely to continue so, from the obligation under which it is laid, by the terms of its charter, of redeeming its notes on demand in dollars or specie. The Government also, at the time of conceding the charter, is understood to have expressed the intention of issuing a new coinage for the use of the colonies, for which, of course, a stock in hand of the precious metals would be indispensable. In the mean time, dealings will probably assume a totally different shape, in the West Indies, and a new class of dealers, or intermediate agents, properly so called, spring up to furnish supplies to the population—no longer restricted, as heretofore, to the stores of the planter or the merchant, to whom he was under advances, or his plantation under mortgage. And this new species of dealing

will consist, as in Europe, of interchanges of money for goods, instead of the old system of coffee and sugar against slops and stores, or food and clothing against labour. Bills and exchanges, therefore, may come to be as regularly established and quoted between Jamaica, Demerara, with the West Indies generally on the one part, and the United States, England, and Europe, on the other, as now between London, Paris, and North America.—*Ed.*

MONEYS, &c.

Colonial Office, January 12, 1837.—Sir: I have the honour to transmit to you herewith the copy of a letter which has been addressed to my Under Secretary of State by direction of the Lords Commissioners of the Treasury, communicating their Lordships' consent to an application preferred by the West Indian Banking Company to have a coinage of fractional parts of the dollar executed at His Majesty's Mint. It is my duty at the same time to draw your particular attention to their Lordships' declaration, that in permitting these coins to be struck at His Majesty's Mint, it is not, by any means, intended to imply any authority or guarantee on the part of His Majesty's Government for their issue or circulation, as they are to circulate in the same manner as the promissory notes of the Bank, merely on the responsibility of the Company. Neither is there any intention implied on the part of the Government to give the coins any legalized currency, or value in circulation in the colonies, beyond what they may acquire, under the local laws or regulations of the respective colonies.

As it is necessary that the information contained in their Lordships' letter should be made known throughout the West Indies, I have to instruct you to cause it to be published for general information, in the most authentic manner, in the island under your government.

I have the honour to be, Sir,

Your most obedient humble servant,

Glenelg.

ANTIGUA.

Coins.—British silver (half-crowns, shillings, and sixpences) has been imported to a large amount from the mother-country; and these, with a small quantity of British copper money, form the greater part of the present circulation.

Accounts are kept in pounds, shillings, and pence, currency.

Weights and Measures, the same as in England.—*Porter's Official Tables.*

JAMAICA.

Coin in Circulation.—Since May 1834, the sum of 200,000*l.* in shillings and sixpences of British coinage has been received as a loan from His Majesty's Government, of which about 77,400 sterling, or 129,000*l.* currency, has been put into circulation.—*Porter's Official Tables.*

MONTSERRAT.

Coins.—*Gold.* Joes according to their weight. Doubloons and parts thereof.

Silver. British at its sterling value brought into currency at 100 per cent. exchange. Spanish dollars and cut money. Dollars and other Spanish coin were cut by order of the legislature.

Coin and Paper Currency in circulation.—Coin, about 10,000*l.* sterling; paper currency, none.

Accounts kept in pounds, shillings, and pence.

Weights and Measures.—The Custom House standard weights, steelyards and poise, brass scales and weights. Articles are purchased and sold by the 100 lb. instead of cwts. The old standard measure is used, being about one-sixth below the imperial measure.—*Porter's Official Tables.*

NEVIS.

Coins.—All British Coins pass at the nominal rate of exchange, or par, 200 per cent.

		Currency.			Sterling.		
	Gold.	£.	s.	d.	£.	s.	d.
A Sixteen-Dollar Piece or	Doubloon . . =	7	4	0	or 3	12	0
Eight ,,	Half-Doubloon . =	3	12	0	1	16	0
Four ,,	Quarter-Doubloon . =	1	16	0	0	18	0
Two ,,	. . . . =	0	18	0	0	9	0
One ,,	. . . . =	0	9	0	0	4	6
	Silver.						
A Seventy-two Dog, or	Dollar . . . =	0	9	0	0	4	6
Thirty-six ,,	Six-bit Piece, or half a dollar =	0	4	6	0	2	3
Thirty-two ,,	Five-bit & Two-dog, or two-sheedie piece . . =	0	4	0	0	2	0
Eighteen ,,	Three-bit piece, or quarter-dollar . . . =	0	2	3	0	1	$1\frac{1}{2}$
Sixteen ,,	Two-bit and Four-dog piece, or a sheedie . . =	0	2	0	0	1	0
Thirteen ,,	Two-bit and One-dog piece =	0	1	$7\frac{1}{2}$	0	0	$9\frac{3}{4}$
Nine ,,	Bit-and-a-half piece . =	0	1	$1\frac{1}{2}$	0	0	$6\frac{3}{4}$
Eight ,,	Shilling piece, or half-sheedie =	0	1	0	0	0	6
Seven ,,	Piece . . . =	0	0	$10\frac{1}{2}$	0	0	$5\frac{1}{4}$
Four ,,	Sixpenny piece . . =	0	0	6	0	0	3
Three ,,	Half-a-bit piece . . =	0	0	$4\frac{1}{2}$	0	0	$2\frac{1}{4}$
	Copper.						
A Dog	. . . =	0	0	$1\frac{1}{2}$	0	0	$0\frac{3}{4}$

6 Dogs = 1 Bit.
12 Bits = 1 Dollar.
16 Dollars = 1 Doubloon.

4 Farthings = 1 Penny.
12 Pence = 1 Shilling.
20 Shillings = 1 Pound.

Accounts kept in pounds, shillings, and pence, except by a few hucksters, who keep them in dollars, bits, and dogs.

Weights and Measures.—The same as in England.—*Porter's Official Tables.*

TORTOLA.

Coins.—*Gold.* The doubloon, which passes current for 6*l.* 12*s.* currency, or sixteen dollars, at 8*s.* 3*d.* currency per dollar; the joe, or half-doubloon, which passes for half the value of the above; the four-dollar piece, which passes for one-quarter doubloon; the two-dollar piece, which passes for one-eighth ditto.

	s.	d.	
Silver.—The round Spanish dollar passes current at	8	3	currency.
The cut, or half-dollar, for . . .	4	$1\frac{1}{2}$	,,
The quarter Spanish dollar passes at .	2	0	,,
The eighth	1	0	,,

There are also pistorines, bits, and half-bits; also a copper coin, called black dogs, with the stamp of the letters H. T. & S.—*Porter's Official Tables.*

BRITISH POSSESSIONS IN GENERAL*.

Growth, Manufacture, &c.—No goods shall upon importation into any of the British Possessions in America be deemed to be the growth, production, or manufacture of the United Kingdom, or of any British Possession in America, unless imported from the United Kingdom, or from some British Possession in America. 3 and 4 Will. IV., c. 59, § 27.

Importation and Exportation.—No goods shall be imported into, nor shall any goods, except the produce of the fisheries in British ships, be exported from any of the British Possessions in America by *sea* from or to any place other than the United Kingdom, or some other of such possessions, except into or from the several ports in such possessions, called "Free Ports," enumerated or described in the table following, viz. :—

* *Coals.*—By T. L., Sept. 10, 1836, the Board of Trade are of opinion that the *ad valorem* duty should not be collected in any of the British possessions on the exportation of coals.

TABLE OF FREE PORTS.

(*For Warehousing Ports, see p.* 322.)

Kingston, Savannah la Mar, Montego Bay, Santa Lucia, Antonio, Saint Ann, Falmouth, Maria, Morant Bay, Annotto Bay, Black River, Rio Bueno, Port Morant, Old Harbour (O. C., April 29, 1836.)	Jamaica.
Saint George	Grenada.
Roseau	Dominica.
Saint John's	Antigua.
San Josef	Trinidad.
Scarborough	Tobago.
Road Harbour	Tortola.
Nassau	New Providence.
Pitt's Town	Crooked Island.
Kingston	Saint Vincent.
Port St. George and Port Hamilton	Bermuda.
Any Port where there is a Custom-house	Bahamas.
Bridgetown	Barbadoes.
St. John's, St. Andrew's	New Brunswick.
Halifax, Pictou	Nova Scotia.
Quebec	Canada.
Saint John's	Newfoundland
George Town	Demerara.
New Amsterdam	Berbice.
Castries (O. C., Sept. 30, 1835.)	Saint Lucia.
Basseterre	St. Kitt's.
Charles Town	Nevis.
Plymouth	Montserrat.
Sydney	Cape Breton.
Charlotte Town	Prince Edward's Island
Anguilla	Anguilla.
Liverpool } Yarmouth } (O. C., Aug. 15, 1834.)	Nova Scotia.
Welsh Pool in the island of Campo Bello (O. C., April, 1835.)	New Brunswick.
Miramichi (T. L., Sept. 5, 1836.)	Ditto.
Majaquadavie.	

And if any goods be imported into any place in any of the said possessions contrary hereto, such goods shall be forfeited. 3 and 4 Will. IV., c. 59, § 2.

By O C., March 4, 1835, the port of Majaquadavie in the province of New Brunswick shall be a *Free Port* for the single purpose of importing from the United States of America articles for the use and consumption of His Majesty's subjects and others inhabiting the said port and for no other purpose.

Custom House, London, Dec. 14, 1834.

Gentlemen,—A question having arisen as to the admission, duty free, of goods the produce or manufacture of the islands of Jersey and Guernsey, and also of goods the produce of the United Kingdom, when imported from those islands into the British Possessions in America, we acquaint you that goods the produce of the islands of Jersey and Guernsey are *not*, upon importation thence into the British Possessions in America, exempted from the payment of duties which are chargeable upon the like goods when imported from any foreign country; and we acquaint you that goods the produce of the United Kingdom, when imported from the islands of Jersey or Guernsey, are liable to the foreign duty, it having been enacted by the 27th section of the act 3 and 4 Will. IV., c. 59, that no goods shall upon importation into any of the British Possessions in America be deemed to be the growth, production, or manufacture of the United Kingdom, unless imported from the United Kingdom, or from some British Possession in America.

H. Richmond.
W. L. Maberly.

Other Ports.—If His Majesty shall deem it expedient to extend the provisions of this Act to any ports not enumerated in the said table, it shall be lawful for His Majesty, by order in council, to extend the provisions of this Act to such ports; and from the day mentioned in such order in council all the privileges and advantages of this Act, and all the provisions and forfeitures therein contained, (subject nevertheless to the limitations and restrictions hereinafter provided,) shall extend to any such ports respectively, as fully as if the same had been inserted in the said table at the time of passing this Act. Provided also, that nothing hereinbefore contained shall extend to prohibit the importation or exportation of goods into or from any places in Newfoundland or Labrador in British ships. § 3.

Ports for limited purposes.—And whereas there are in the said possessions many places situated in rivers and in bays at which it may be necessary to establish ports for particular and limited purposes only; it is therefore enacted that it shall be lawful for His Majesty, in any order in council made for the appointment of any free port, to limit and confine such appointments respectively to any and such purposes only as shall be expressed in such order. § 4.

Privileges to Foreign Ships limited.—And whereas by the law of navigation foreign ships are permitted to import into any of the British possessions abroad from the countries to which they belong, goods the produce of those countries, and to export goods from such possessions to be carried to any foreign country whatever: and whereas it is expedient that such permission should be subject to certain conditions; it is therefore enacted, that the privileges thereby granted to foreign ships shall be limited to the ships of those countries which, having colonial possessions, shall grant the like privileges of trading with those possessions to British ships, or which, not having colonial possessions, shall place the commerce and navigation of this country, and of its possessions abroad, upon the footing of the most favoured nation, unless His Majesty by his order in council shall in any case deem it expedient to grant the whole or any of such privileges to the ships of any foreign country, although the conditions aforesaid shall not in all respects be fulfilled by such foreign country: provided always, that no foreign country shall be deemed to have fulfilled the before-mentioned conditions, or to be entitled to the privileges aforesaid, unless and until His Majesty shall, by some order to be by him made by the advice of his privy council, have declared that such foreign country hath so fulfilled the conditions and is entitled to the said privileges; provided also, that every order in council in force at the time of the commencement of this Act whereby declaration is made of the countries which are entitled in whole or in part to the privileges of the law of navigation hereinbefore referred to and recited, shall continue in force as effectually as if the same had been afterwards made under the authority of this Act. § 5. (For the countries which have been so declared see under the names of such countries, in geographical order.)

Goods Prohibited or Restricted.—The several sorts of goods enumerated in the table following are hereby prohibited to be imported or brought, either by *sea or by inland carriage or navigation*, into the British possessions in America, or shall be so imported or brought only under the restrictions mentioned in such table, according as the several sorts of such goods are set forth therein, viz.:—

A Table of Prohibitions and Restrictions.

Gunpowder,
Arms,
Ammunitions or Utensils of War,
Prohibited to be imported, except from the United Kingdom, or from some other British possessions.

Tea,
Prohibited to be imported, except from the United Kingdom, or from some other British possession in America, unless by the East India Company, or with their license during the continuance of their exclusive right of trade, viz., April 22, 1834.

Fish, Dried or Salted,
Oil, Blubber, Fins, or Skins, the produce of creatures living in the sea,
Prohibited to be imported, except from the United Kingdom, or from some other British possession, or unless taken by British ships fitted out from the United Kingdom, or from some British possession, and brought in from the fishery, and except herrings from the Isle of Man, taken and cured by the inhabitants thereof.

Coffee,
Sugar,
Molasses,
Rum,
Being of foreign production, or the production of any place within the limits of the East India Company's charter, prohibited to be imported into any of the British possessions on the continent of South America, or the West Indies (the Bahama and Bermuda islands not included), except to be warehoused for exportation only; and may also be prohibited to be imported into the Bahama or the Bermuda Islands by His Majesty's order in council.

Base or Counterfeit Coin,
Books, such as are prohibited to be imported into the United Kingdom,
Prohibited to be imported.

Goods contrary to Law.—And if any goods shall be imported or brought into any of the British possessions in America contrary to any of the prohibitions or restrictions mentioned in such table in respect of such goods, the same shall be forfeited; and if the ship in which such goods be imported be of less burthen than seventy tons, such ship shall also be forfeited. § 7.

Articles, British, deemed Foreign.—All coffee, sugar, molasses, and rum (although the same may be of the British plantations) exported from any of the British possessions in America, into which the like goods of foreign production can be legally imported, shall upon subsequent importation thence into any of the British possessions in America, into which such goods, being of *foreign production*, cannot be legally imported, or into the United Kingdom, be deemed to be of foreign production, and shall be liable, on such importation respectively, to the same duties or the same forfeitures as articles of the like description, being of foreign production, would be liable to, unless the same shall have been warehoused under the provisions of this Act, and exported from the warehouse direct to such other British possession, or to the United Kingdom, as the case may be. § 8.

Duties of Importation.—There shall be paid unto His Majesty the several duties of customs, as the same are respectively set forth in the table of duties hereinafter contained, upon goods imported or brought into any of His Majesty's possessions in America.

TABLE OF DUTIES.

	£	s.	d.
Duties payable upon Spirits, being of the growth, production, or manufacture of the United Kingdom, or of any of the British possessions in America or the West Indies, imported into Newfoundland or Canada.			
Spirits, viz.:—			
——— imported into Newfoundland, viz.:—			
—— the produce of any of the British possessions in South America or the West Indies, viz.:—			
—— imported from any British possession in America, or from the United Kingdom, gal. . .	0	0	6
Imported from any other place, to be deemed *foreign*, and to be charged with duty as such.			
—— the produce of any B. P. in North America, or of the United Kingdom, and imported from the United Kingdom, or from B. P. in America, gallon . .	0	1	6
Imported from any other place, to be deemed *foreign*, and to be charged with duty as such.			
——— imported into Canada, viz.:—			
—— the produce of any B. P. in South America or the West Indies, and imported from any B. P. in America, or from the United Kingdom, gallon . .	0	0	6
Imported from any other place, to be deemed *foreign*, and to be charged with duty as such.			
Note.—When imported from the United Kingdom, this duty is not to be abated upon the ground of any duty under any colonial law.			

Duties payable upon goods not being of the growth, production, or manufacture of the United Kingdom, or of any of the B. P. in America, imported or brought into any of the B. P. in America, by sea or by inland carriage or navigation.			
——— imported into B. P. in the West Indies or on the continent of South America, or into the Bahama or Bermuda islands, viz.:—			
Wheat Flour, barrel	0	5	0
—— imported from any B. P. in North America, or from the warehouse in the United Kingdom . . .	Free.		
Shingles, not more than 12 inches in length, 1000 . .	0	7	0
—— more than 12 inches in length, 1000 . .	0	14	0
—— imported from any B. P. in North America, or from the warehouse in the United Kingdom . .	Free.		
Red Oak Staves and Headings, viz.:—			
—— on and from the 1st January, 1836, 1000 . .	0	15	0
—— imported from B. P. in North America, or from the warehouse in the United Kingdom . . .	Free.		
White Oak Staves and Headings, viz.:—			
—— on and from 1st January, 1836, 1000 . . .	0	12	6
—— imported from any B. P. in North America, or from the warehouse in the United Kingdom . . .	Free.		
Pitch Pine Lumber, one inch thick, 1000 . . .	1	1	0
—— imported from B. P. in North America, or from the warehouse in the United Kingdom . . .	Free.		

	£	s.	d.
White and Yellow Pine Lumber, one inch thick, 1000 feet, viz.:—			
—— on and from 1st January, 1836	1	1	0
—— imported from B. P. in North America, or from the warehouse in the United Kingdom	Free.		
Dye Wood and Cabinet-makers' Wood	Free.		
Other kinds of Wood and Lumber, one inch thick, 1000 feet	1	8	0
Wood Hoops, 1000	0	5	3
—— imported from B. P. in North America, or from the warehouse of the United Kingdom	Free.		
Beef and Pork, salted, of all sorts, cwt.	0	12	0
—— imported from B. P. in North America	Free.		
Imported into New Brunswick, Nova Scotia, or Prince Edward's Island, viz.:—			
Wheat Flour, barrel	0	5	0
Beef and Pork, salted, of all sorts, cwt.	0	12	0
—— fresh, brought by land or inland navigation	Free.		
Imported into any B. P. in America, viz.:—			
Spirits, viz.:—			
—— Brandy, Geneva, or Cordials, and other spirits, except Rum, gal.	0	1	0
—— *and further, the amount of any duty payable for the time being on Spirits the manufacture of the United Kingdom.*			
—— Rum, gal.	0	0	6
—— *and further, the amount of any duty payable for the time being on Rum of the B. P. in South America or the West Indies.*			
N. B.—Rum, although British, if imported from B. P. in which foreign rum is not prohibited, is treated as *foreign*, unless it had been warehoused, and exported from the warehouse.			
Wine in bottles, tun	7	7	0
—— and further 100*l.* val.	7	10	0
—— and on the bottles, doz.	0	1	0
—— bottled in and imported from the United Kingdom, 100*l.* val.	7	10	0
—— the bottles	Free.		
Wine not in bottles, 100*l.* val.	7	10	0
—— imported into B. P. in North America from Gibraltar or Malta, subject to no higher duty than if imported from the United Kingdom; viz. one-tenth of the duty remitted.			
Coffee, cwt.	0	5	0
Cocoa, cwt.	0	5	0
Sugar, cwt.	0	5	0
Melasses, cwt.	0	3	0
—— *and further the amount of any duty payable for the time being on coffee, cocoa, sugar, and melasses respectively, being the produce of B. P. in South America or the West Indies*			
Clocks and Watches Leather Manufactures Linen Musical Instruments Wires of all sorts — 100*l.* val.	30	0	0

		£	s.	d.
Books and Papers Silk Manufactures Glass Manufactures	100*l.* val. . . .	30	0	0
Soap . . . Refined Sugar . Sugar Candy . Tobacco Manufactured Cotton Manufactures	100*l.* val. . . .	20	0	0
The following goods shall pay, 100*l.* val. . . .		7	10	0

Alabaster.
Anchoveys.
Argol.
Aniseed.
Amber.
Almonds.
Brimstone.
Botargo.
Boxwood.
Currants.
Capers.
Cascacoo.
Cummin seed.
Coral.
Cork.
Cinnabar.
Dates.
Essence of Bergamot.
——— of Lemon.
——— of Rose.
——— of Citron.
——— of Oranges.
——— of Lavender.
——— of Rosemary.
Emery stone.
Fruit, preserved in sugar or brandy.
Figs.
Honey.
Iron in bars, unwrought, and pig iron.
Juniper berries.
Incense of Frankincense.
Lava and Malta stone for building.
Lentils.
Marble, rough and worked.
Mosaic work.
Medals.
Musk.
Maccaroni.
Nuts of all kinds.
Oil of Olives.
Oil of Almonds.
Orris root.
Ostrich feathers.
Ochres.
Orange buds and peel.
Olives.
Pitch.
Pickles in jars and bottles.
Paintings.
Pozzolana.
Pumice stone.
Punk.
Parmesan cheese.
Pickles.
Prints.
Pearls.
Precious Stones, except Diamonds.
Quicksilver.
Raisins.
Sausages.
Sponges.
Tar.
Turpentine.
Vermilion.
Vermicelli.
Whetstones.

Goods not otherwise charged with duty, and not herein declared to be free of duty, 100*l.* val. . . .	15	0	0

Goods Duty Free, viz.

Coin, Bullion, and Diamonds.
Horses, Mules, Asses, Neat Cattle, and all other Live Stock.
Tallow and Raw Hides.
Rice.
Corn and Grain unground.
Biscuit or Bread.
Meal or Flour, except Wheat Flour.
Fresh Meat.
Fresh Fish.
Carriages of Travellers.

Wheat Flour.
Beef and Pork.
Hams and Bacon.
Wood and Lumber.
} Imported into Canada.

Wood and Lumber imported into New Brunswick, Nova Scotia, or Prince Edward's Island.

Hay and Straw.

Fruit and Vegetables, fresh.

Salt.

Cotton Wool.

Goods, the produce of places within the limits of the East India Company's charter, imported from those places, or from the United Kingdom, or from some place in the British dominions.

Herrings taken and cured by the inhabitants of the Isle of Man, and imported from thence.

Lumber, the produce of and imported from any British possession on the West Coast of Africa.

Any sort of Craft, Food, and Victuals, except Spirits, and any sort of Clothing, and Implements and Materials, fit and necessary for the British fisheries in America, imported into the place at or from whence such Fishery is carried on.

Drugs.

Gums or Resins.

Dye Wood and Hard Wood.

Cabinet-makers' Wood.

Tortoiseshell.

Hemp, Flax, and Tow.

Seeds, Wheat, Flour, Fruits, Pickles, Woods of all sorts, Oakum, Pitch, Tar, Turpentine, Ochres, Brimstone, Sulphur, Vegetable Oils, Burr Stones, Dog Stones, Hops, Cork, Sago, Tapioca, Sponge, Sausages, Cheese, Cider, Wax, Spices, Tallow,
} Imported direct from the Warehouse in the United Kingdom.

All goods imported from the United Kingdom, after having there paid the duties of consumption, and being exported from thence without drawback.

Abatement of Duties in certain Cases.

And if any of the goods hereinbefore-mentioned shall be imported through the United Kingdom (having been warehoused therein, and exported from the warehouse, or the duties thereon, if there paid, having been drawn back), one-tenth part of the duties herein imposed shall be remitted in respect of such goods. § 9.

Certificate of production for Sugar, Coffee, Cocoa, or Spirits. Oath of Grower. Declaration of Exporter. Declaration of Master. Goods without Certificate.—Before any sugar, coffee, cocoa, or spirits shall be shipped for exportation in any British Possession in America or in the island of Mauritius, as being the produce of such possession or of such island, the proprietor of the estate on which such goods were produced, or his known agent, shall make and sign an affidavit* in writing before the collector or comptroller at the port of exportation, or before one of His Majesty's Justices of the peace, or other officer duly authorised to administer such oath, residing in or near the place where such estate is situated, declaring that such goods are the produce of such estate; and such affidavit shall set forth the name of the estate, and the description and quantity of the goods, and the packages containing the same, with

* By 5 Will. IV., c. 8., Treasury empowered to substitute a declaration.

the marks and numbers thereon, and the name of the person to whose charge at the place of shipment they are to be sent: and if any justice of the peace or other officer aforesaid shall subscribe his name to any writing purporting to be such affidavit, unless the person purporting to make such affidavit shall actually appear before him, and be sworn to the truth of the same, such justice of the peace or officer shall forfeit for any such offence 50*l.*; and the person entering and shipping such goods shall deliver such affidavit to the collector or comptroller, or other proper officer, and shall make and subscribe a declaration before him that the goods which are to be shipped by virtue of such entry are the same as are mentioned in such affidavit; and the master of the ship in which such goods shall be laden shall, before clearance, make and subscribe a declaration before the collector or comptroller, that the goods shipped by virtue of such entry are the same as are mentioned and intended in such affidavit to the best of his knowledge and belief; and thereupon the collector and comptroller, or other proper officer, shall sign and give to the master a certificate of production, stating that proof has been made in manner required by law, that such goods (describing the same) are the produce of such British possession or of such island, and setting forth in such certificate the name of the exporter and of the exporting ship, and of the master thereof, and the destination of the goods; and if any sugar, coffee, cocoa, or spirits be imported into any British Possession in America, as being the produce of some other such possession or of such island, without such certificate of production, the same shall be forfeited. § 29.

Certificate of Production on Re-exportation from another Colony.—Before any sugar, coffee, cocoa, or spirits shall be shipped for exportation in any British Possession in America, as being the produce of some other such possession, the person exporting the same shall, in the entry outwards, state the place of the production, and refer to the entry inwards and landing of such goods, and shall make and subscribe a declaration before the collector or comptroller to the identity of the same; and thereupon, if such goods shall have been duly imported with a certificate of production within twelve months prior to the shipping for exportation, the collector and comptroller shall sign and give to the master a certificate of production founded upon and referring to the certificate of production under which such goods had been so imported, and containing the like particulars, together with the date of such importation. § 30.

Certificate.—No goods shall be entered as being of or from any British Possession in America (if any benefit attach to such distinction) unless the master of the ship importing the same shall have delivered to the collector or comptroller a certificate, under the hand of the proper officer of the place where such goods were taken on board, of the due clearance of such ship from thence, containing an account of such goods. 3 and 4 Will. IV., c. 52, § 31.

Free Warehousing Ports.

Bridgetown in Barbadoes,
Quebec in Canada,
Sydney in Cape Breton,
Roseau in Dominica,
St. George in Grenada,
Kingston and Montego Bay in Jamaica.
Charlestown in Nevis,
St. John's and St. Andrew's in New Brunswick,
St. John's in Newfoundland,
Nassau in New Providence,
Halifax and Pictou in Nova Scotia,
Basseterre in St. Kitt's,
Kingston in St. Vincent,

Road Harbour in Tortola,
San Joseph in Trinidad,
Castries in St. Lucia, [Oct. 1835]*

shall be Free Warehousing Ports for all the purposes of this Act: and that

Kingston and Montreal in the Canadas, and
Liverpool and Yarmouth in Nova Scotia,

shall be Warehousing Ports for the warehousing of goods brought by land or by inland navigation, or imported in British ships.

Appointment of Warehouses.—It shall be lawful for the several collectors and comptrollers of the said ports respectively, by notice in writing under their hands, to appoint from time to time such warehouses at such ports respectively as shall be approved of by them for the free warehousing and securing of goods therein for the purposes of this Act, and also in such notice to declare what sorts of goods may be so warehoused, and also by like notice to revoke or alter any such appointment or declaration: Provided always, that every such notice shall be transmitted to the governor of the place, and shall be published in such manner as he shall direct. 3 and 4 Will. IV., c. 59, § 36.

How Tea may be Imported.—It shall be lawful to import any tea into the British Possessions of America, from the Cape of Good Hope and places eastward of the same to the straits of Magellan, or from the United Kingdom, and not from any other place, in such and the like manner as if the same were set forth in an act passed in the present session of parliament to regulate the trade of the British Possessions abroad. 3 and 4 Will. IV., c. 101, § 2.

Manifest to be produced before Clearing out.—Before any ship shall be cleared out or depart from any place in any of the British Possessions abroad, with any goods for the United Kingdom, or for the Isle of Man, the master of such ship shall produce the manifest to the collector or comptroller of the customs, or other proper officer, who shall certify upon the same the date of the production thereof to him. 3 and 4 Will. IV., c. 52, § 4.

Dutch Proprietors may supply their Estates from Holland.—It shall be lawful for any of the subjects of the King of the Netherlands, being Dutch proprietors in the colonies of Demerara and Essequibo and of Berbice, to import in Dutch ships, from the Netherlands into the said colonies, all the usual articles of supply for their estates therein, and also wine imported for the purposes of medicine only, and which shall be liable to a duty of 10*s.* per tun, and no more: and in case seizure be made of any articles so imported, upon the ground that they are not such supplies, or are for the purpose of trade, the proof to the contrary shall lie on the Dutch proprietor importing the same, and not on the seizing officer: provided that if sufficient security by bond be given in court to abide the decision of the commissioners of customs upon such seizure, the goods so seized shall be admitted to entry and released. 3 and 4 Will. IV., c. 59, § 51.

Conditions.—It shall not be lawful for such Dutch proprietors to export the produce of their estates to the United Kingdom, or to any of His Majesty's sugar colonies in America, except under the conditions hereinafter provided. § 52.

Who deemed Dutch Proprietors. Proprietors of Estates. Holders of Mortgages.—All subjects of His Majesty the king of the Netherlands resident in His said Majesty's European dominions, who were at the date of

* *Harbour Grace*, in the island of Newfoundland, a Free Port, and a Free Warehousing Port, from the 10th July, 1836. (T. C., 11th June, 1836.)
Grand Key, Turk's Island, in the Bahamas, a Free Warehousing Port. (O. C., 18th May 1836.)
St. George, in the Bermudas. By O. C., Oct. 26th, 1836, declared a Free Warehousing Port.

the signature of the convention between His late Majesty King George the Third and the King of the Netherlands, dated August 12, 1815, proprietors of estates in the said colonies, and all subjects of His said Majesty who may hereafter become possessed of estates then belonging to Dutch proprietors therein, and all such proprietors as being then resident in the said colonies, and being natives of His said Majesty's dominions in the Netherlands, may have declared, within three months after the publication of the aforesaid convention in the said colonies, that they wish to continue to be considered as such, and all subjects of His said Majesty the King of the Netherlands who may be the holders of mortgages of estates in the said colonies made prior to the date of the convention, and who may under their mortgage deeds have the right of exporting from the said colonies to the Netherlands the produce of such estates, shall be deemed Dutch proprietors under the provisions of this Act; provided that where both Dutch and British subjects have mortgages upon the same property in the said colonies, the produce to be consigned to the different mortgagees shall be in proportion to the debts respectively due to them. § 53.

Persons not wishing to be considered Dutch Proprietors.—If any such person shall make and sign a declaration in writing, attested by two credible witnesses, setting forth that he is desirous and has elected not to be deemed to be a Dutch proprietor within the meaning of the said Act in respect of any such estate or mortgage to be mentioned and named in such declaration, and shall cause such declaration to be delivered to the commissioners of customs, such person shall thenceforth be no longer nor again be deemed a Dutch proprietor within the meaning of the said Act in respect of the estate or mortgage so mentioned in such declaration; and such declaration shall have effect in respect of any goods the produce of any such estate of which such person, so far as relates to those goods, was a Dutch proprietor, although such goods may have been exported from the colony before the delivering of such declaration as aforesaid. § 54.

Articles from Guernsey and Jersey for Fisheries.—Whereas it is expedient to allow any sort of craft, food, victuals (except spirits), and any sort of clothing and implements and materials fit and necessary for the British fisheries in America, to be imported in British ships into any place in the British possessions in North America at or whence the said fisheries are carried on, although such port or place be not a free port; it is therefore enacted, that it shall be lawful to import from the Islands of Guernsey and Jersey, in British ships, into such places in America the articles before described. 6 and 7 Will. IV., c. 60, § 15.

HONDURAS.

Bay of Honduras, a very large and convenient bay, situated between the Cape Honduras, in lat. 15½° N., and that of Coteche, at the eastern extremity of the province of Yucatan, in 21½° N.

Belize, a settlement in the Bay of Honduras, known in England on account of its mahogany.—*Edin. Gaz.*

By C. O., Oct. 26, 1825, Honduras is declared to be *not* a British Possession in America.

FOREIGN WEST INDIES.

Principal Ports.—Hayti, Cuba, Porto Rico, Guadaloupe, Martinique, Curaçoa, St. Bartholomew, St. Croix, St. Martin, St. Thomas, Cayenne, Surinam.

ST. DOMINGO, OR HAYTI.

Communication with Jamaica.—No British merchant ship shall sail from any place in the island of Jamaica to any place in the island of Saint Domingo, nor from any place in the island of St. Domingo to any place in the island of Jamaica, under the penalty of the forfeiture of such ship, together with her cargo; and no foreign ship which shall have come from, or shall in the course of her voyage have touched at, any such place in the island of Saint Domingo, shall come into any port or harbour in the island of Jamaica; and if any such ship having come into any such port or harbour shall continue there for forty-eight hours after notice shall have been given by the officer of customs to depart therefrom, such ship shall be forfeited; and if any person be landed in the island of Jamaica from on board any ship which shall have come from or touched at the Island of Saint Domingo, except in case of urgent necessity, or unless *license* shall have been given by the governor of Jamaica to land such person, such ship shall be forfeited, together with her cargo. 3 and 4 Will. IV., c. 59, § 55.

UNITED STATES OF AMERICA.

Principal Ports.—Annapolis, Alexandria, Amelia Island, Boston, Blakely, Baltimore, Beaufort, City Point, Charleston, Darien, Georgetown (Columbia), Long Island, Mobile, Nantucket, New Bedford, New Orleans, Newhaven, New York, Norfolk, Penobscot, Providence, Portsmouth, Philadelphia, Petersburg, Pensacola, Rhode Island, Richmond, Savannah, St. Mary's (Georgia), St. Augustine, Wilmington.

RECIPROCITY TREATY.

By O. C., Oct. 15, 1832, it is declared, that the United States of America are some of the foreign powers with which any reciprocity treaties are subsisting.

By O. C., Nov. 5, 1830, the ships of and belonging to the United States of America may import from the United States into the British Possessions abroad, goods the produce of those states, and may export goods from the British Possessions abroad to be carried to any foreign country whatever.

As to the nature of Reciprocity Law, see p. 44.

CONVENTION.

The original convention of commerce was dated July 3, 1815, and was to continue in force for *four years*. It was renewed by treaty dated October 20, 1818, for *ten years*, and has been again renewed by treaty in 1827.

FINANCE AND COMMERCE.

Remarks, &c., on the Present State and Future Prospects of the United States, in connexion with the late Financial Policy of the Bank of England; on National Bank; and Resumption of Specie Payments. Also, Tables and Remarks on the Monetary and Commercial Affairs of the United States and the Canadas.

The writer enters into a long discussion on these important topics, and says, "Lest these remarks should be considered as general and crude assertions, I shall present some details from authentic sources, to show the value and extent of some of our commercial relations with the United States, and the immense and rapidly increasing resources of the latter, compared with which their indebtedness, when at its greatest amount, was a bagatelle. Afterwards I shall proceed to consider the probability of an early resumption of specie payments in the States, and the establishment of a National Bank.

No. 1.	Dollars.
In 1836 the total import into the United States was by official value	189,930,035
Of which there came from Great Britain and its dependencies	86,022,915

No. 1, *continued, viz.:*— Dollars.

In 1836 The total export from the United States was, by official value 128,663,040
Of which there went to Great Britain, &c. . . 64,487,550
—— Total tons of shipping entered inwards to the United States 1,935,597
Of which were foreign 680,213
The British tonnage alone being 544,774

Upon the above difference between the import and export, a writer in the *Courier and Enquirer* makes the following statement:—

	Dollars.	Dollars.
Balance of import beyond export . . .		61,000,000
Goods in store in New York, to replace those destroyed by fire . . .	15,000,000	
Balance of specie imported, which should not have been imported. . . .	12,000,000	
Freight of American shipping, at 20 dollars per ton	20,000,000	
Fisheries, including whale and sperm oil .	10,000,000	
		57,000,000
Making the balance, or overtrading . . .		4,000,000

As far as the acts of the merchants are concerned: the 15,000,000 dollars (replacing goods destroyed) being in store, and that quantity required as a fast property, and the specie going fast back again to Europe."

No. 2.

Increase in the growth of cotton:—

Year.	In the whole world.	In the United States.
1801	520,000,000 lb.	48,000,000 lb.
1831	820,000,000 lb.	385,000,000 lb.
1834	900,000,000 lb.	460,000,000 lb.

[A gentleman, intimately acquainted with the statistics of the Union, informed me that the present year's crop in America is likely to produce 1,800,000 bales, which, at 350 lb. per bale, would be 63,0000,000 lb.; but this amount, I think, must be a little overrated.]

No. 3.

The capital employed in the Union, in the growth of cotton was, in—

	Dollars.
1801 . .	80,000,000
1811 . .	134,000,000
1821 . .	300,000,000
1831 . .	650,000,000
1835 . .	800,000,000

N. B. Dollars 4.80 to the £ sterling, or 20 cents., equal to 10*d.*

No. 4.

Export of raw cotton from the United States:—

	To England.	Total, including England.
1801	19 million pounds	20 9-10ths million pounds.
1811	46¾ do.	62 1-5th do.
1821	93¼ do.	124 9-10ths do.
1831	205½ do.	277 do.
1835	252 do.	386 do.
1836	279 1-5th do.	423½ do.

N. B. Three-fourths of the entire import of cotton into England are from the United States.

N. B. Scotland and Ireland not included in term "England."

No. 5.

Persons employed in the cotton factories of England in

1822	427,000 persons
1832	1,200,000 do.
1835	1,500,000 do.

No. 6.

Official value of cotton goods exported from England in

1801	33	million dollars
1811	68	do.
1821	113	do.
1831	208	do.
1833	222	do.

The official value is founded on the quantity, taking the price as in 1689. The real or declared value in 1833 was 88¾ million dollars, but the real or declared value will generally be found 2½ to 5 per cent. under the market price.

N. B. The export of cotton goods from England has in value been nearly one-half of her total export during some years past.

No. 7.

Internal communications.—I have no returns of the canal fund for the whole Union, but the "Report of the Commissioners of the Canal Fund of the State of New York" may be taken as a criterion of the progressive increase in the tolls, &c., from all the canals in the Union:—

From September, 1833, to September,	1834	dol. 1,765,147
1834	1835	1,911,555
1835	1836	1,941,930

N. B. It ought to be borne in mind, that upon the failure of the grain crop in 1836, the tolls were much less than they otherwise would have been.

No. 8.

Valuation of property in the State of New York in

1835, Real Estate	dol. 403,517,585	
Personal ditto	125,058,794	
Non-resident debts	3,842,028	
		dol. 532,418,407
1836, Real Estate	dol. 539,756,874	
Personal ditto	127,639,486	
Non-resident debts	4,976,127	
		672,372,487
Increase in 1836		139,954,080

I have not the valuation for the whole Union.

No. 9.

The vast accumulation of wealth by the cultivation of cotton alone, in the United States, may be thus shown:—

In the report on "Cotton" by the secretary of the treasury, December, 1836, it is stated, that 10 cents per pound for the raw cotton will leave a fair profit to the planter. By a table in the report it appears that the average price from 1802 to 1835 was 16 cents per pound.

Now the entire quantity exported during that period amounted to 4,825,000,000 lb., which at 6 cents per lb. would be 28,950,000,000 cents, or 289,500,000 dollars, which at 480 cents to the pound sterling, is equal to 60,312,500*l.* British money.

This immense sum, be it noted, is the clear gain over and above a fair return on the outlay of capital, in the culture of this staple article, cotton.

No. 10.

The cultivation of tobacco and grain has likewise rapidly increased in the Union, and the culture of silk promises to be carried on very extensively, both by individuals and incorporated companies, who have from their respective States bounties and protecting duties for their encouragement. An interesting report on the subject was submitted to Congress in January last. The specific gravity of silk of American growth has been found by an essay made in France to be greater than that of any other country.

Mines of iron and lead have been opened in many parts of the Union, particularly New York State, which abounds in rich mineral products. Lead is commonly found at about 85 per cent. pure.

No. 11.

I have shown in No. 9 the vast accumulation of wealth by one of the native productions, cotton. I will also show the immense investments in public improvements by canals and railroads.

The total length of canals made or nearly completed in the United States from 1817 to the 1st of January, 1835, is estimated at about 3000 miles, at a cost of . . . . . dol. 65,000,000
Ditto of railroads, ditto, at about 1,500 miles, at a cost of 30,000,000

95,000,000

and all this money expended during a period when 120,000,000 dol. of national debt were paid off, and there is now a surplus of 40,000,000 dol. of public revenue.

"Enough, we trust, is here disclosed to prove beyond all doubt that the wealth and resources of the United States have kept pace with their population, and that for the last 18 years the progress of internal improvements has surpassed the most sanguine expectations of the American patriot, and exceeded that of any other nation."—*Pitkin.*

Alexander Robertson,
On Board Packet, September, 1837.

COTTON.

In 1791 the whole export of cotton from the United States was under 200,000 lb.; and the average annual importation of American cotton into the United Kingdom, during the last ten years, has exceeded 225,000,000 lb., the value of which cannot have been less than 7,500,000*l.* per annum. In 1836 the importation was 289,615,692 lb., which, at the average price of the year, probably produced more than 10,000,000*l.* sterling.

SHIPPING.

The tonnage of vessels which entered the ports of the United States from foreign countries, in each year from 1831 to 1836, distinguishing American and British from other shipping, was as follows:—

Years ending 30th September.	American.	British.	Other Foreign Vessels.	Total.	Centesimal proportion of British to American Tonnage.
1831	922,952	215,887	66,061	1,204,900	23.39
1832	949,622	288,841	104,197	1,342,660	30.41
1833	1,111,441	383,487	113,218	1,608,146	34.50
1834	1,074,670	453,495	114,557	1,642,722	42.19
1835	1,352,653	529,922	111,388	1,993,963	39.18
1836	1,255,384	547,606	132,607	1,935,597	43.62

BRITISH PRODUCTS AND MANUFACTURES.

The shipments of British produce and manufactures, in the year 1836, amounted, according to the value declared by the shippers, to 53,368,571*l.*, of which sum America took 12,425,605*l.*, or 23.28 per cent. The total shipments in 1835

amounted to 47,372,270*l.*, of which America took 10,568,455*l.*, or 22.31 per cent., the difference between the two years being, on the total shipments, 5,996,301*l.*, and on the shipments to America, 1,857,150*l.* That amount of traffic gives annually to every citizen of the United States articles of British growth and manufacture to the value of sixteen shillings and ninepence three farthings. —*Statistical Journal, Oct.* 1837.

PAR OF EXCHANGE.

The adjustment of the par of exchange between England and the United States appears, by the letters of various correspondents, to be a matter on which information is desired by the public, which is partly owing, however, to the false system which has been adopted. To render the matter perfectly clear it may be as well to state the basis of the calculation as it is at present made, and to point out an easy process by which it might be made perfectly intelligible to those at all conversant with the subject, by adapting it to the rule by which the continental exchanges are governed.

By the law and Mint regulations of the United States, the American gold eagle contained 247½ grains of pure gold, and was a legal tender for 10 dol.

But by an act of Congress of July, 1834, the weight of the gold eagle was reduced to 232 grains of pure gold, but no alteration having been made in either the weight or fineness of the silver coins, and the gold eagle, though reduced in weight, being still a legal tender for 10 dol., the relative proportion between gold and silver in the American coinage was altered, and by the reduction in the weight of the gold eagle the intrinsic par of exchange between America and every other country was also altered.

The English gold sovereign, according to Mint regulations, contains 5 dwts. 3 171-623 grains, or 123 171-623 grains of standard gold, of 22 carats fine, and the American eagle containing, by Mint regulation, 232 grains of pure gold, the intrinsic value of the sovereign in American gold coin is 4 dol. 87 c., as will appear from the following statement:—

1 Sovereign is equal to . . .	123 171-623	Grains.
24 Grains standard . . .	22	Grains pure.
322 Grains pure	1	Eagle.
1 Eagle	10	Dollars.
Result, 4 dol. 87 c.		

The intrinsic par of exchange between England and America is, therefore, 4 dol. 87 c. for the pound sterling or sovereign, and it is also for this value of 4 dol. 87 c. that the English sovereign is now current by law in the United States.

The value of the sovereign being then 4 dol. 87 c., and the fixed value in exchange for the dollar being 4*s.* 6*d.*, the par of exchange between England and America is 109 23-40 per cent., as will appear from the following statement:—

100 Sovereigns.	
1 Sovereign is equal to 4 dol. 87 c.	
1 Dollar . . .	4*s.* 6*d.*
20 Shillings . . .	1*l.* sterling.
Result, 109 23-40.	

And therefore the par is 109 23-40 per cent., because 100 sovereigns, both intrinsically and by law, is of precisely the same value in America as 487 dol., and 487 dol. at the exchange of 109 23-40 per cent. will purchase in America a bill of 100*l.* on London; or, in other terms, as at the exchange of 109 23-40 per cent. for 100 sovereigns paid in America a bill of exchange is obtained for precisely the same number of 100 sovereigns to be received in England, so it is evident that this is the par.

The intrinsic par of exchange between England and America being, as has been seen, 4 dol. 87 c. in American gold money for the English sovereign or pound sterling, or 487 dol. for 100*l.* sterling, and which, by computing the dollar at the fixed exchange of 4*s.* 6*d.*, resolves itself into a commercial par of 109 23-40, or a nominal premium of 9 23-40 per cent., so should it seem that the present mode of expressing and computing the exchange between England and America is faulty and improper, seeing that when the exchange is at par it denotes a premium, when in point of fact no premium exists; that when the exchange is above par, it denotes the premium much higher than it is in reality, and that even

when the exchange is below par it still denotes a considerable premium for bills on England, when *de facto* they are at a discount.

To obviate this anomaly, and to produce a plain natural state of things, the true and simple method would be to quote the course of exchange between England and America at so many dollars and cents per pound sterling.

Seeing, however, that according to the present mode of expression and computation the true intrinsic par of exchange between England and America is 109 23-40 per cent., so does it follow that by how much the actual course of exchange is above this rate, by so much it is above par and in favour of England, and by how much it is below this rate, by so much is it below par and against England.—*Ed.*

EXCHANGE, MONEYS, &c.

By the quotations at New York on October 7th, 1837, the exchange on London for the most approved bills is 115 per cent. premium. Sovereigns are valued at 5.12 dollars each; American gold, of the old coinage, 12 per cent. premium; and of the new coinage, 5½ per cent.; the market value of which in London is 77*s.* 6*d.* and 76*s.* per ounce respectively. Silver pillar dollars 9 per cent., and American 6½ per cent.; the London market value of which is 4*s.* 10½*d.* and 4*s.* 9⅝*d.* per ounce. Spanish doubloons 16.80 dollars each, and Mexican 16.50; their respective value in London being 74*s.* and 73*s.* per ounce. These several valuations arbitrated in connexion with the commercial par of 4*s.* 6*d.*, and allowing for freight, insurance, and interest, will give a result in favour of a remittance in specie of 1.65 per cent. on sovereigns; 1.34 per cent. on American gold of the old coinage; 0.90 per cent. on American gold of the new coinage; 0.15 per cent. on silver pillar dollars; 1.61 per cent. on Mexican dollars, while there would be a loss of 0.39 per cent. on Spanish, and 0.02 per cent. on Mexican doubloons.—*Ed.*

REMITTANCES.

It is a matter well worth knowing by persons who either emigrate to or visit the United States for purposes of business, that a most safe and unexceptionable mode of conveying funds thither is to be found in the shape of Bank of England Post Bills, payable 60 days after sight, and which may be obtained, for greater security, drawn in triplicate. The mode was suggested some weeks ago to a gentleman about to proceed to New York, and whose first intention was to take sovereigns with him, but this plan of Bank Bills, leaving security out of the question, was found to possess even superior advantages, and they were eagerly purchased by the merchants of that city, most of whom were in want of a suitable and safe remittance to England, and the general remark among them was, that nothing better could have been found for the purpose.—*Ed.*

FOREIGN MONEYS,*

As taken at the Custom House in New York.

	Dol.	Cents.
Antwerp, Amsterdam, Rotterdam, and all the Netherlands, florins or guilders	0	40
Augsburg florins	0	48
Batavia rix-dollars	0	75
Brazil guilder	0	40
Banco marks	0	33⅓
Barcelona and Catalonia livres	0	53⅓
Brabant florin	0	34
Bremen dollar	0	75
Bengal sicca rupee	0	50
Bombay sicca rupee	0	50
Culcutta rupee	0	50
China tale	1	48

* The act of Congress passed in June, 1834, enacted that the eagle, which had theretofore consisted of 247 grains 5 dwts. of pure gold, should, after the 31st of July, 1834, consist of 232 grains of pure gold only, a difference of very nearly 6½ per cent., thus changing the relative proportion of silver to gold coin from 15 of silver for 1 of gold, to 16 of silver for 1 of gold.—*Ed.*

Foreign Moneys, *continued, viz.*:—	Dol.	Cents.
Cayenne livres	7 to a dollar.	
Creveld florins	0	$37\frac{20}{100}$
Crowns of Tuscany	1	5
Current marks	0	28
Denmark rix-dollars	1	0
Ducat of Naples	0	80
England pound sterling	4	44
France franc	0	$18\frac{3}{4}$
——— livre	0	$18\frac{1}{2}$
Florence livre	$6\frac{1}{3}$ to a dollar.	
Halifax pound	4	0
Hamburgh rix-dollar	1	0
Indian pagoda	1	84
Ireland pound	4	44
Jamaica currency	3 dollars to the pound.	
Leghorn dollar	0	$90\frac{70}{100}$
——— livre	$6\frac{1}{3}$ to the dollar.	
Louis d'or, or rix-dollar of Bremen	0	75
Ounce of Sicily	2	46
Portugal milreas	1	24
Russian rouble, subject to rate of exchange on London	0	$10\frac{15}{32}$
Spain real of plate	0	10
——— rellon	0	5
St. Gaul guilders	0	$40\frac{30}{100}$
Sweden rix-dollar	1	0
Saxon dollar	0	56
Swiss livre	0	27
Scudes of Malta	0	40
Turkish piastre (value to be ascertained by Exchange on London).		
Prussian rix-dollar	0	$68\frac{30}{100}$
——— florin	0	23
Leipsic florin	0	48

WEIGHTS AND MEASURES.

The measures now in use in the United States of America are precisely identical with those of the United Kingdom.—*Ed.*

BAHAMAS.

The Bahama islands, and all places in America southward of the same, shall be deemed to be in South America for the purposes of this Act (to regulate the carriage of passengers). 5 and 6 Will. IV., p. 24.

CENTRAL AMERICA.

Office of Committee of Privy Council for Trade,
Whitehall, October 14, 1837.

Sir,—I am directed by the Lords of the Committee of Privy Council for Trade to acquaint you that a dispatch has been received from Her Majesty's Consul at San Salvador, stating that a new Custom-house law has been recently promulgated by the Government of Central America, whereby the discriminating duty of 5 per cent. imposed in 1832, and hitherto levied upon goods imported from the British settlement at Honduras, will be repealed.

The law, however, does not come into operation until the tariff of prices, according to which the value of the several objects of importation is to be estimated, shall be completed. I am, Sir, your obedient servant,

Denis le Marchant.

To the Chairman at Lloyd's.

MEXICO.

Principal Ports.—Acapulco, Antonia Lizardo, Alvarado or Albarado, Campeachy, California (Ports of), Delcarmen (Island), Isla del Carmen, Lagoon de Terminos, Mazatlan, Mocambo, Refugio, San Blas, San Luis, Potosi, Tamaulipas, Tampico, Vera Cruz.

RECIPROCITY TREATY.

By O. C., Oct. 15, 1832, it is declared, that the United States of Mexico are some of the foreign powers with which any reciprocity treaties are subsisting.

The Treaty with Mexico is dated Dec. 26, 1826, and is not limited in point of duration.

As to nature of Reciprocity Law, see p. 44.

Office of Committee of Privy Council for Trade, Whitehall, April 14, 1834.

Sir,—A representation received from His Majesty's Chargé d'Affaires at Mexico has recently been laid before the Lords of the Committee of Privy Council for Trade, by which it appears that very serious inconvenience had occurred in consequence of some shippers of goods from this country having neglected to conform to the regulations prescribed by the Mexican law of the 31st of March, 1831, whereby, amongst other things, it is required that the moment a vessel comes to anchor a general manifest of her cargo, and detailed invoices in triplicate of each consignment, shall be delivered to the Custom-house authorities; I am therefore directed by their Lordships to communicate this circumstance to you, for the information of the gentlemen engaged in the trade to Mexico, and I am at the same time to request that you will impress upon them the great importance of a strict observance of the Mexican Custom-house regulations, as there is reason to believe that those regulations will hereafter be more rigidly enforced than has hitherto been the case.

I have the honour to be, Sir, your obedient servant,

THOMAS LACK.

Mr. Alderman Thompson, M.P., Chairman of the South American and Mexican Association.

British Consulate, Vera Cruz, Feb. 1, 1835.

Notice is hereby given, that in future no documents relating to the survey, valuation, or sale of damaged goods can be legalized at this office, unless the undersigned has been previously cited to attend such survey, valuation, or sale.

F. GIFFORD, Vice-Consul.

Translation of a law of the General Congress of the Mexican Federation, published in the city of Mexico on the 20th of May, 1835, with the usual formalities.

Article 1. Vessels having discharged their cargoes at any of the ports of the south (Pacific) coast of this republic, may proceed to load with dye woods on the shores of the valley of Banderos, in the state of Jalisco, or the port of Nabuchiste, in the state of Linaloa.

2. They must touch at either the port of San Blas, or that of Mazatlan, the administration of which Custom-houses, upon being satisfied of their having arrived in ballast, and discharging at any of the first-mentioned ports, will permit them to proceed.

Foreign Office, June 16*th*, 1837.

EXTRACT and Copy of Dispatches, dated 3rd April, 1837, received by Viscount Palmerston, G.C.B., His Majesty's Principal Secretary of State for Foreign Affairs, from Richard Pakenham, Esq., His Majesty's Minister Plenipotentiary at Mexico.

(Extract.)

In the new tariff of duties lately promulgated by the Mexican Government, provision is made for the fulfilment of the stipulations contained in the 5th article of the treaty with Great Britain, by placing foreign vessels upon the same footing as Mexican vessels in respect to the payment of tonnage duties.

By the 2nd article of this tariff it is provided that "every foreign vessel arriving in the ports of the Republic, shall pay 12 rials for each ton, to which duty even national vessels shall remain subject, without any abatement whatever, when they come directly from a foreign port. The anchorage duty continues abolished for one and the other."

I have to add that by a law, passed on the 8th of last month, it is declared that the abatement of duty now granted on goods imported in national vessels shall cease within four months, counted from the date of the law; provision being thus made for the fulfilment of the stipulations contained in the 6th article of the treaty, which will come into effect on the 19th of July next, and by which it is agreed that the same duties shall be paid on the importation into the territories of Mexico of any article, the growth, produce, or manufacture of His Majesty's dominions, whether such importation shall be in Mexican or British vessels.

(Copy.)

Mexico, April 3rd, 1837.

My Lord,—By a decree published in Mexico, on the 7th of last month, it is enacted that the ports which shall henceforth continue open for foreign trade are the following:—

In the Gulf of Mexico.—Vera Cruz, Santa de Tamaulipas (Tampico) Matamoros, Campeachy, Sisal, and Tabasco.

In the Pacific.—Acapulco and San Blas.

In the Gulf of California.—Guaymas.

In the Sea of Upper California.—Monterey.

The following ports, hitherto open for foreign trade, are by the same decree declared to be closed, except for the coasting trade:—Bacalar, Goatzacoalcos, Alvarado, Matagorda, Galveston, Huatulco, Manzanillo, Natividad, Mazatlan, La Paz, Loreto, San Diego, and Francisco.

But the measure is not to take effect until after six months, counted from the date of the publication of the decree.

I have the honour to be, &c.

R. Pakenham.

To Viscount Palmerston, G.C.B., &c.

Vera Cruz, May 2, 1837.

Government have published a law making this a bonding or warehousing port. The warehouses for that purpose are to be got ready within six months, when a day is to be fixed for the Act to come into operation. Goods may be warehoused, under this law, for the term of one year on payment of $1\frac{1}{2}$ per cent. storage; or for less than eight months, for 1 per cent.; and less than four months, $\frac{1}{2}$ per cent. At the end of the year they must, however, be entered for home consumption, re-exportation not being allowed. The term fixed for the payment of duties does not begin till the goods have been taken from the warehouse.—*Extract of a Private Letter.*

VENEZUELA.

By letter of the Board of Trade, dated Oct. 26, 1834, notice is given of the following change which has been made in the import law of that country.

It appears that on the 12th of May last, it was decreed by the Congress, that the duties on articles of foreign importation should be ascertained by a fixed tariff, and not by the value, declared on oath by the owner; and that this new rule was to come into operation on the 1st of this month, as far as regards any merchandize brought from places in Europe.

According to statements contained in the dispatch in question, the new rule is highly approved of at Caraccas by all the respectable merchants, as well natives as foreigners.

Subjoined is a copy of an article in a decree relative to certificates of origin, which is given in another dispatch received from the British Consul at Puerto Cabello.

Article 12. In order to enjoy the equality of duties which is established in the preceding article, between national vessels and those of such nations as have entered into treaties, proof shall be required by certificate of the principal of the customs at the port whence the goods proceed, that those, as well as other effects imported, are the produce or manufacture of his nation.

COMMERCE WITH SPAIN.

The Senate and Chamber of Representatives of the Republic of Venezuela united in Congress.

Decree.

Art. 1. The Republic of Venezuela admits into its ports the merchant vessels of the Spanish nation, and offers to the subjects of Spain the same protection and guarantees as are enjoyed by other nations.

Art. 2. The decree of the 29th of April, 1832, upon commerce with Spain, is abrogated.

Dated in Caraccas, March 28, 1837.

IGNACIO FERNANDO PENA, President of the Senate.

FRANCISCO ARANDA, President of the Chamber of Representatives.

Sanctioned.

CARLOS SOUBLETTE, Vice-President of the Republic, charged with the Executive Power.

RAMON YEPES, Acting Secretary for Foreign Affairs.

Caraccas, March 30, 1837.

GUATEMALA.

Principal Ports.—Acajutla, Amoa, Cape Gracias a Dios, Conchagua, Gracias a Dios, Golfo Dulce, La Libertad, La Union, Nicoragua (St. Juan de), Omoa, Realejo, San Juan del Norte, San Juan del Sur, Truxillo.

COLOMBIA.

Principal Ports.—Angostura, Atacames, or Tacames, Barcelona, Buennaventura, Cartagena, Chagres, Carupano, Coro, Cumana, Esmeraldas, Guoyana, Guayaquil, Juangriego, La Guayra, Maracaibo, Margarita (Island of), Pampala, Panama, Puerto Cabello, Porlovedo, Porto Bello, Rio Hache, River Orinoco, Savanilla, Santa Marta, Tacames, or Atacames.

RECIPROCITY TREATY.

By O. C., Oct. 15, 1832, it is declared that the state of Colombia is one of the foreign powers with which any reciprocity treaties are subsisting.

The Treaty with Colombia is dated April 18, 1825, and is not limited in point of duration.

As to nature of Reciprocity Law, see p. 44.

Law Assigning the Sums which ought to be secured to those who may Export certain Fruits and Effects of the Country.

Art. 7. For staves and hoops of wood which being imported from the day when this law is to begin to take effect, shall be re-exported within the space of a year after the importation, and which may be destined for carrying molasses or spirits, or for the packing of sugar, the custom-houses shall return the duty of importation which they may have collected on the said effects, or shall remit the payment of those which may be due, and may not yet have been paid.

Art. 8. The exemptions treated of in the foregoing articles shall be understood for the term of four years, from the publication of this law.

Given at Bogota, May 26, 1835.

BRAZIL.

Principal Ports.—Aricata, Bahia, or St. Salvador, Ceara, Fermosa, Maranham, Maceio, Para, Pernambuco, Paraiba, Pernaiba, Rio Janeiro, Rio Grande, St. Salvador, or Bahia, St. Sebastian, or Rio Janeiro, St. Catherine (Island of), Santos.

Rio Janeiro, Oct. 11, 1837.

We find some of the Captains coming here are ignorant of a revolving light on Cape Frio, which, if Lloyd's agents have not noticed to the underwriters, you had at least better acquaint your Captains coming here.—*Extract of a Private Letter.*

RECIPROCITY TREATY.

By O. C., Oct. 15, 1832, it is declared, that His Majesty the Emperor of Brazil is one of the foreign powers with which any reciprocity treaties are subsisting. See PORTUGAL, p. 271.

STATES OF THE RIO DE LA PLATA.

Principal Ports.—Buenos Ayres, Colonia, Monte Video, Madonado.

RECIPROCITY TREATY.

By O. C., Oct. 15, 1832, it is declared, that the United Provinces of Rio de la Plata are some of the foreign powers with which any reciprocity treaties are subsisting.

The Treaty with these States is dated February 2, 1825, and is not limited in point of duration.

As to nature of Reciprocity Law, see p. 44.

BUENOS AYRES.

MONEYS, &c.

Monte Video, March 15, 1837.

The highest price of doubloons at Buenos Ayres during the week ending March 25, 1837, was 124½ dollars; the lowest price, 120 dollars. The highest rate of exchange upon England during the week, 7 1-16*d.*; the lowest ditto, 7*d.* —*Extract from a Private Letter.*

MONTE VIDEO.

NEW TARIFF.

CHAPTER I.—IMPORTS.

Art. 1.—Free of duties are—Machines, printing machines, paper and other utensils for their exclusive and particular use, printed books, geographical maps, baches for tanning, ashes, wooden hoops, and staves; ox, cow, and horse hides and common salt; gold and silver, coined or in bullion; and live animals, for the encouragement of industry, or improving the breeds of the country.

Art. 2. Iron in bars, sheets, wire, and plates, bronze and steel manufactured, iron manufactured in general, with the exception of those expressed in the 6th article, lumber, saltpetre, plaster of Paris, stone coals, hair of rabbits, hares, beavers, or others for the use of hatters, cordage, tar, rosins, jewels of silver or gold, and watches, pay 6 per cent.

Art. 3.—Linen, cambrics, silks, and silk goods, laces of linen, silk, gold or silver, with or without jewels, and fine ribands of gold or silver, pay 10 per cent.

Art. 4.—All articles and goods, whether raw or manufactured, which are not expressed in the articles of the present law, and ordinary rugs called "bajeras," which are used for bags, &c., pay 19 per cent.

Art. 5.—Sugar, yerbamate, tea, cocoa, cinnamon, coffee, olive oil, spices, drugs, and provisions in general, lumber in any way manufactured, unfinished hats, and leaf tobacco, pay 24½ per cent.

Art. 6.—Wheat, articles made of flour, as vermicelli, bread and starch; those of milk, as cheese and butter; pork and beef in pickle; trunks and boxes, although they come filled with goods, finished hats, all articles of tin plate, lamp oil, iron and brass rings, false jewels, perfumeries, soap, doors, and windows, and their iron works, gratings for windows and balconies, gridirons, small bars, pick-axes, ploughshares imitating those of the country, all kinds of carriages which are not for loading, harnesses, saddles, and Spanish saddles (recados), and their appurtenances, ready-made clothing, caps and bonnets, and small hats, combs, feathers, artificial flowers and head ornaments for ladies, shoes, boots, vases, and chinaware, gilt and cut glass, looking-glasses, liquors, brandy, wine and vinegar, beer, ale, porter, cider, and manufactured tobacco, pay 31½ per cent.

Art. 7.—Flour, salt beef, cigars, and playing cards, pay 35 per cent.

Art. 8.—All articles in deposit pay for Custom-house storage at the time when

they are despatched one-eighth per cent. per month of their value, if they are dry goods, three rials for each pipe of liquors, three-fourths rial for each common bbl. of flour, three-fourths rial for each 200 lb. of tobacco, yerba, sugar, and other articles of weight, with the exception of minerals, which pay one-fourth rial per 200 lb.; boxes of wine, liquors, or any other liquid, which contain one dozen of bottles, pay one rial for every eight boxes. The exlingage is one-half of what each package has to pay Custom-house storage each month.

Art. 9.—In case of any doubt arising from this regulation for the payment of storage, being not expressed in the foregoing article, it will be regulated according to its weight, namely three-fourths rial for 200 lb. June, 1837.

CHILI.

Principal Ports.—Copiopo, Coquimbo, Chacao, Chiloe (Island of), Huasco, Valparaiso.

His Majesty's Ship Blonde,
Valparaiso, Feb. 29, 1836.

Sir,—I send you the latitude and longitude of an island discovered by the Danish ship *Dania*, Matthew Meteen master, on her passage round Cape Horn—latitude 58 deg. 21 min. 39 sec. south, longitude 80 deg. 20 min. west.

I am, Sir, your obedient Servant,
Francis Mason, Commodore.

PERU.

Principal Ports.—Arica, Callao, Lima, Payta, Quilca.

DECREES.

A decree issued the 3d of June, 1835, prohibits the introduction of the following articles into Peru:—ready made clothing, boots and shoes, saddlery and saddles, gold and silver jewellery, gunpowder, saltpetre, fire-arms, and swords. The decree to take effect in two months from Chili, in four from the Brazils and Mexico, in eight from Europe and the United States.

Another decree, bearing date the 2d of June, 1835, prohibits the importation of all foreign tobacco, except Havannah, and that is to be a Government monopoly; there is no stated time when this case goes into effect.

By decree of 31st of May, 1835, Porto Bello and Panama are to be free ports, for the space of 20 years, to commence when there shall be a free communication between the two oceans by means of a canal or rail-road.

Article 1 of the decree provides that no kind of merchandize shall be prohibited.

Art. 2 provides that vessels may enter and clear without molestation from the revenue officers.

Art. 3 provides that no port or other charges or duties shall be exacted.

Art. 4 abolishes the Government monopolies of tobacco and rum.

Art. 5 abolishes the Custom-houses at Panama, Porto Bello, and Chagres.

Decree of the President of the Peru Bolivian Confederation:—

Article 1. The duty of 50 per cent. imposed by article 20, paragraph 6, of the *Reglamento de Comercio*, or tariff, on certain kinds of foreign manufactures, shall be reduced to 30 per cent., which shall be the maximum of the duties on imports to be paid in the custom-houses of the confederation.

2. The duties so reduced in terms of the preceding article shall be payable, one half down on discharging cargo, the other half at the expiration of one month.

3. The importers who may not choose to avail themselves of the concession sanctioned by article 1 may continue paying the duties upon the present footing, until the termination of the customary period for notice of alterations in mercantile laws, according to the principle established in article 105 of the commercial *reglamento* of the north, and 102 of that of the south.

Done in the Protectoral Palace of Lima, the 16th of May, 1837.

Santa Cruz.
Casimiro Olaneta.

Lima, May 26, 1837.

Sir,—His Britannic Majesty's Consul in Arica has represented to the undersigned, that on the 8th instant the resident merchants of that place received notice that the duties fixed by articles 24 and 25 of the tariff or commercial code of South Peru, payable in bonds of every description of national debt, must, for the future, be paid in the dates and terms assigned by article 26 of the said tariff, in money, in the fourth part of the nominal value of the said bonds, and with the discount of one per cent. per month.

It appears that the object of this resolution is to obviate the difficulties which might occasionally arise from the scarcity of national bonds, and not to infringe articles 24 and 25 of the tariff, rendering obligatory those payments in money, which by the said articles might be made in bonds of every description of national debt.

An express declaration to the effect which it is the object of this note to solicit would, notwithstanding, obviate the inconveniences which British merchants experience from the uncertainty in which they are with respect to the true meaning of the resolution referred to.

The undersigned reiterates to the Secretary-General of the Supreme Protector the sentiments of high respect, &c.

BELFORD HINTON WILSON.

To the Secretary-General, &c.

REPLY.

Protectoral Palace, Lima, May 27, 1837.

Senor Consul-General,—In reply to your esteemed note of the 26th inst., about the doubts which have been raised in Arica respecting a resolution of the Government relative to duties established by articles 24 and 25 of the commercial code of Southern Peru, payable in bonds of every description of national debt, I have the honour of stating to you that, the object of it being to afford a relief to commerce in the case of a scarcity of the said bonds, which frequently occurs in that state, it must be clearly understood that traders are at liberty to choose between the two methods of payment that which may be most suitable for their interest. And in order that no new doubts may be started, his Excellency has ordered that this declaration be communicated by the next courier to the custom-houses of the southern state.

CASIMIRO OLANETA.

In order to render these communications as clear as without more explicit documents is possible, it may be right to explain, that by article 24 of the North Peruvian commercial code, which is said to be analogous to that for South Peru, of which no copy, so far as is known, exists here, vessels from Europe, Asia, and North America, which shall have touched at any port in the Pacific other than of the Peru Bolivian Confederation, are subject to the payment of double duties, or another duty of equal amount with the one on vessels direct, the whole of which second duty, however, may be discharged in bonds of the national debt. By article 25 all produce and articles imported by national vessels (*buques nacionales*) direct from the country of production shall pay a fifth part of the import dues in bonds of the national debt. By article 26, the periods of payment are regulated: when the amount is below 100 dollars, it is to be paid down; if at or above 100 dollars, part in six weeks, and the rest in six months; or in one payment three months and a half after the date of entry, at the option of the importer. Doubts have heretofore been raised about the construction of article 25, whether by national vessels is meant the vessels of the country whence proceeding, or vessels "national" in the sense of being Peruvian. Whatever might be the real intent of those by whom the code was drawn up, there can be little question that by fair construction it must be taken to refer to vessels national and Peruvian only.—*Ed.*

Treaty of Amity, Commerce, and Navigation, between His Majesty and the Peru-Bolivian Confederation, together with Two Additional Articles thereunto annexed. Signed at Lima, June 5, 1837.

IN THE NAME OF THE MOST HOLY TRINITY.

Extensive commercial intercourse having been established, for some time, between the dominions of His Britannic Majesty and the States which compose the Peru-Bolivian Confederation, it seems good for the security, as well as the encouragement, of such commercial intercourse, and for the maintenance of good understanding between His said Britannic Majesty and the said Confederation, that the relations now subsisting between them should be regularly acknowledged, and confirmed, by the signature of a treaty of Amity, Commerce, and Navigation.

For this purpose, they have named their respective plenipotentiaries, that is to say:—

His Majesty the King of the United Kingdom of Great Britain and Ireland, Belford Hinton Wilson, Esq., His Britannic Majesty's Consul-General in Peru;

And His Excellency the Supreme Protector of the States of North and South Peru, President of the Republic of Bolivia, charged with the direction of the Foreign Affairs of the Peru-Bolivian Confederation, Don Lorenzo Bazo, Inspector-General of Finance.

Who, after having communicated to each other their full powers, found to be in due and proper form, have agreed upon and concluded the following articles:—

Article I.

Amity.—There shall be perpetual amity between the dominions and subjects of His Majesty the King of the United Kingdom of Great Britain and Ireland, his heirs and successors, and the Peru-Bolivian Confederation, and its citizens.

Article II.

Reciprocity.—There shall be, between all the territories of His Britannic Majesty in Europe, and the territories of the Peru-Bolivian Confederation, a reciprocal freedom of commerce. The subjects and citizens of the two countries, respectively, shall have liberty freely and securely to come with their ships and cargoes, to all places, ports, and rivers in the territories aforesaid, to which other foreigners are or may be permitted to come, to enter into the same, and to remain and reside in any part of the said territories respectively; also to hire and occupy houses and warehouses for the purpose of their commerce; and, generally, the merchants and traders of each nation, respectively, shall enjoy the most complete protection and security for their commerce; subject always to the laws and statutes of the two countries, respectively.

In like manner, the respective ships of war and post-office packets of the two countries shall have liberty freely and securely to come to all harbours, rivers, and places, to which other foreign ships of war and packets are or may be permitted to come, to enter into the same, to anchor, and to remain there and refit; subject always to the laws and statutes of the two countries respectively.

By the right of entering the places, ports, and rivers mentioned in this article, the privilege of carrying on the coasting trade is not understood, in which national vessels only are permitted to engage.

Article III.

Europe.—His Majesty the King of the United Kingdom of Great Britain and Ireland engages further, that the inhabitants of the Peru-

Bolivian Confederation shall have the like liberty of commerce and navigation stipulated for in the preceding article, in all his dominions situated out of Europe, to the full extent in which the same is permitted at present, or shall be permitted hereafter, to any other nation.

Article IV.

Duties.—No higher or other duties shall be imposed on the importation into the dominions of His Britannic Majesty of any article of the growth, produce, or manufacture of the Peru-Bolivian Confederation, and no higher or other duties shall be imposed on the importation into the territories of the Peru-Bolivian Confederation of any articles of the growth, produce, or manufacture of His Britannic Majesty's dominions, than are or shall be payable on the like articles, being the growth, produce, or manufacture of any other foreign country; nor shall any othe or higher duties or charges be imposed in the territories or dominions of either of the contracting parties, on the exportation of any articles to the territories or dominions of the other, than such as are or may be payable on the exportation of the like articles to any other foreign country; nor shall any prohibition be imposed upon the exportation or importation of any article, the growth, produce, or manufacture of His Britannic Majesty's dominions, or of the said territories of the Peru-Bolivian Confederation, to or from the said dominions of His Britannic Majesty, or to or from the said territories of the Peru-Bolivian Confederation, which shall not equally extend to all other nations.

Article V*.

Port Charges.—No higher or other duties or charges on account of tonnage, light or harbour-dues, pilotage, salvage in case of damage or shipwreck, or any other local charges, shall be imposed, in any of the ports of the Peru-Bolivian Confederation, on British vessels, than those payable, in the same ports, by Peru-Bolivian vessels; nor in the ports of His Britannic Majesty's territories, on Peru-Bolivian vessels, than shall be payable in the same ports on British vessels.

Article VI*.

Import and Export in Vessels of either Country.—The same duties shall be paid on the importation into the territories of the Peru-Bolivian Confederation of any article the growth, produce, or manufacture of His Britannic Majesty's dominions, whether such importation shall be in Peru-Bolivian or in British vessels; and the same duties shall be paid on the importation into the dominions of His Britannic Majesty of any article the growth, produce, or manufacture of the territories of the Peru-Bolivian Confederation, whether such importation shall be in British or in Peru-Bolivian vessels. The same duties shall be paid, and the same bounties and drawbacks allowed, on the exportation to the ports of the Peru-Bolivian Confederation of any articles of the growth, produce, or manufacture of His Britannic Majesty's dominions, whether such exportation shall be in Peru-Bolivian or British vessels; and the same duties shall be paid, and the same bounties and drawbacks allowed, on the exportation of any articles the growth, produce, or manufacture of the Peru-Bolivian Confederation, to His Britannic Majesty's dominions, whether such exportation shall be in British or in Peru-Bolivian vessels.

Article VII*.

Built of Vessels.—In order to avoid any misunderstanding with respect to the regulations which may respectively constitute a British or Peru-Bolivian vessel, it is hereby agreed that no ship shall be

* See p. 343.

admitted to be a ship of either country, unless she shall be of the built of such country, or have been made prize of war to such country, and condemned as such; or have been forfeited to such country under any law of the same made for the prevention of the Slave Trade, and condemned in any competent Court as forfeiture for a breach of such law; nor unless she be navigated by a master who is a subject of such country, and by a crew, of whom three-fourths, at least, are subjects of such country; nor unless she be wholly owned by subjects of such country, usually residing therein, or under the dominion thereof; excepting where the laws provide for any extreme cases.

Register, Passport, &c.—And it is further agreed, that no ship, admitted to be a ship of either country, shall be qualified to trade as above described, under the provisions of this treaty, unless furnished with a register, passport, or sea-letter, under the signature of the proper person authorized to grant the same, according to the laws of the respective countries, (the form of which shall be communicated,) certifying the name, occupation, and residence of the owner or owners, in the dominions of His Britannic Majesty, or in the territories of the Peru-Bolivian Confederation, as the case may be; and that he, or they, is, or are, the sole owner or owners, in the proportion to be specified; together with the name, burthen, and description of the vessel, as to built and measurement, and the several particulars constituting the national character of the vessel, as the case may be.

Article VIII.

Individual Affairs, Brokers, &c.—All merchants, commanders of ships, and others, the subjects of His Britannic Majesty, shall have full liberty, in all the territories of the Peru-Bolivian Confederation, to manage their own affairs themselves, or to commit them to the management of whomsoever they please, as broker, factor, agent, or interpreter; nor shall they be obliged to employ any other persons for those purposes than those employed by Peru-Bolivians, nor to pay them any other salary or remuneration than such as is paid, in like cases, by Peru-Bolivian citizens; and absolute freedom shall be allowed, in all cases, to the buyer and seller, to bargain and fix the price of any goods, wares, or merchandise, imported into, or exported from, the Peru-Bolivian Confederation, as they shall see good, observing the laws and established customs of the country. The same privileges shall be enjoyed in the dominions of His Britannic Majesty, by the citizens of the Peru-Bolivian Confederation, under the same conditions.

Protection.—The citizens and subjects of the contracting parties, in the territories of each other, shall receive and enjoy full and perfect protection for their persons and property, and shall have free and open access to the courts of justice in the said countries, respectively, for the prosecution and defence of their just rights; and they shall be at liberty to employ, in all causes, the advocates, attorneys, or agents, of whatever description, whom they may think proper; and they shall enjoy, in this respect, the same rights and privileges therein as native citizens.

Article IX.

Privileges as Native Subjects.—In whatever relates to the police of the ports, the lading and unlading of ships, the safety of merchandise, goods, and effects, the succession to personal estates by will or otherwise, and the disposal of personal property of every sort and denomination, by sale, donation, exchange, or testament, or in any other manner whatsoever, as also the administration of justice, the subjects and citizens of the two contracting parties shall enjoy, in their respective dominions and territories, the same privileges, liberties, and rights, as native subjects; and shall not be charged, in any of these respects, with any higher imposts

or duties than those which are paid, or may be paid, by the native subjects or citizens of the power in whose dominions or territories they may be resident: subject, of course, to the local laws and regulations of such dominions or territories.

Persons dying Intestate.—In the event of any subject or citizen of either of the two contracting parties dying without will or testament, in the dominions or territories of the said contracting parties, the Consul General or Consul of the said nation, or, in his absence, his representative, shall have the right to nominate curators, to take charge of the property of the deceased, so far as the laws of each country will permit, for the benefit of his lawful heirs and creditors, without interference, giving convenient notice thereof to the authorities of the country.

Article X.

Military Service, Taxes, &c.—The subjects of His Britannic Majesty residing in the Peru-Bolivian Confederation, and the natives and citizens of the Confederation residing in the dominions of His Britannic Majesty, shall be exempted from all compulsory military service whatsoever, whether by sea or land; and from all forced loans, or military exactions or requisitions; neither shall they be compelled, under any pretext whatsoever, to pay any other ordinary charges, requisitions, or taxes, greater than those that are paid by native subjects or citizens of the territories of the contracting parties, respectively.

Article XI.

Consuls, &c.—It shall be free for each of the two contracting parties to appoint consuls for the protection of trade, to reside in the dominions and territories of the other party; but before any consul shall act as such, he shall, in the usual form, be approved and admitted by the Government to which he is sent; and either of the contracting parties may except from the residence of consuls such particular places as either of them may judge fit to be excepted. The diplomatic agents and consuls of the Peru-Bolivian Confederation shall enjoy, in the dominions of His Britannic Majesty, whatever privileges, exceptions, and immunities, are or shall be granted to agents of the same rank belonging to the most favoured nation; and, in like manner, the diplomatic agents and consuls of His Britannic Majesty in the territories of the Peru-Bolivian Confederation shall enjoy, according to the strictest reciprocity, whatever privileges, exceptions, and immunities, are or may be granted to the diplomatic agents and consuls of the most favoured nation in the territories of the Peru-Bolivian Confederation.

Article XII.

Interruption of Friendly Intercourse.—For the better security of commerce between the subjects of His Britannic Majesty and the citizens of the Peru-Bolivian Confederation, it is agreed that if, at any time, any interruption of friendly intercourse or any rupture should unfortunately take place between the two contracting parties, the subjects or citizens of either of the two contracting parties residing upon the coasts shall be allowed six months, and those residing in the interior a whole year, to wind up their accounts, and dispose of their property; and a safe-conduct shall be given them to embark at the port which they shall themselves select. All such subjects or citizens of either of the two contracting parties who are established in the dominions or territories of the other, in the exercise of any trade or special employment, shall have the privilege of remaining and continuing such trade and employment therein, without any manner of interruption, in full enjoyment of their liberty and property, as long as they behave peaceably, and commit no offence against the laws; and their goods and effects, of whatever description they may be, whether in their own custody, or intrusted to individuals or to the

state, shall not be liable to seizure or sequestration, or to any other charges or demands than those which may be made upon the like effects or property belonging to the native subjects or citizens of the dominions or territories in which such subjects or citizens may reside. In the same case, debts between individuals, public funds, and the shares of companies, shall never be confiscated, sequestered, or detained.

ARTICLE XII.

Prohibition of Government, Religion, &c.—The subjects of His Britannic Majesty, and the citizens of the Peru-Bolivian Confederation, respectively, shall enjoy in their houses, persons, and properties, the protection of the Government; and continue in possession of the privileges which they now enjoy. And the subjects of His Britannic Majesty residing in the territories of the Peru-Bolivian Confederation, shall furthermore enjoy the most perfect and entire security of conscience, without being annoyed, prevented, or disturbed on account of their religious belief. Neither shall they be annoyed, molested, or disturbed in the proper exercise of their religion, provided that this take place in private houses, and with the decorum due to divine worship, with due respect to the laws, usages, and customs of the country. In the like manner, the citizens of the Peru-Bolivian Confederation shall enjoy, within all the dominions of His Britannic Majesty, a perfect and unrestrained liberty of conscience, and of exercising their religion publicly or privately, within their own dwelling-houses, or in the chapels and places of worship appointed for that purpose, agreeably to the system of toleration established in the dominions of his said Majesty. Liberty shall also be granted to bury the subjects or citizens of either of the two contracting parties, who may die in the dominions or territories of the other, in burial places of their own, which, in the same manner, they may freely establish and maintain; nor shall the funerals or sepulchres of the dead be disturbed in any way, or upon any account.

ARTICLE XIV.

The Slave Trade.—The Government of the Peru-Bolivian Confederation engages to co-operate with His Britannic Majesty for the total abolition of the Slave Trade, and to prohibit all persons inhabiting within the territories of the Peru-Bolivian Confederation, or subject to their jurisdiction, in the most effectual manner, and by the most solemn laws, from taking any share in such trade.

ARTICLE XV.

Fresh Articles.—The two contracting parties reserve to themselves the right of treating and of agreeing hereafter, from time to time, upon such other Articles as may appear to them to contribute still further to the improvement of their mutual intercourse, and to the advancement of the general interests of their respective subjects and citizens; and such Articles as may be so agreed upon shall, when duly ratified, be regarded as forming a part of the present treaty, and shall have the same force as those now contained in it.

ARTICLE XVI.

Ratification.—The present treaty shall be ratified, and the ratifications shall be exchanged at London or at Lima, within the space of twenty months, or sooner if possible.

In witness whereof, the respective plenipotentiaries have signed the same, and have affixed thereto their respective seals.

Done at Lima, this fifth day of June, in the year of our Lord one thousand eight hundred and thirty-seven.

BELFORD HINTON WILSON.
LORENZO BAZO

ADDITIONAL ARTICLES.

ARTICLE I.

Ships Property of Citizens of the Peru-Bolivian Confederation.—Whereas, in the present state of Peru-Bolivian shipping, it would not be possible for the said Confederation to receive the full advantage of the reciprocity established by the Articles V, VI, and VII, of the treaty signed this day, if that part of the VIIth Article which stipulates that, in order to be considered as a Peru-Bolivian ship, a ship shall actually have been built in the Peru-Bolivian Confederation, should be strictly and literally observed, and immediately brought into operation; it is agreed that, for the space of *fifteen years*, to be reckoned from the date of the exchange of the ratifications of this treaty, any ships, wheresoever built, being *bonâ fide* the property of, and wholly owned by, one or more citizens of the Peru-Bolivian Confederation, and whereof the masters and three-fourths of the mariners, at least, are also natural-born citizens of the Peru-Bolivian Confederation, or persons domiciliated in the Peru-Bolivian Confederation by act of the Government, as lawful subjects of the Peru-Bolivian Confederation, to be certified according to the laws of that country, shall be considered as Peru-Bolivian ships; His Majesty the King of the United Kingdom of Great Britain and Ireland reserving to himself the right, at the end of the said term of fifteen years, to claim the principle of reciprocal restriction stipulated for in the Article VII. above referred to, if the interests of British navigation shall be found to be prejudiced by the present exception to that reciprocity, in favour of Peru-Bolivian shipping.

ARTICLE II.

Ships and Goods of either Country on footing of most favoured Nations.—It is further agreed that, for the like term of fifteen years, the stipulations contained in the Articles V. and VI. of the present treaty shall be suspended: and, in lieu thereof, it is hereby agreed, that until the expiration of the said term of fifteen years, British ships entering into the ports of the Peru-Bolivian Confederation, from the United Kingdom of Great Britain and Ireland, or any other of His Britannic Majesty's dominions, and all articles, the growth, produce, or manufacture of the United Kingdom, or of any of the said dominions, imported in such ships, shall pay no other or higher duties than are or may hereafter be payable, in the said ports, by the ships, and the like goods, the growth, produce, or manufacture of the most favoured nation; and, reciprocally, it is agreed that Peru-Bolivian ships entering into the ports of the United Kingdom of Great Britain and Ireland, or any other of His Britannic Majesty's dominions, from any port of the Peru-Bolivian Confederation, and all articles, the growth, produce, or manufacture of the said Confederation, imported in such ships, shall pay no other or higher duties than are or may hereafter be payable, in the said ports, by the ships and the like goods, the growth, produce, or manufacture of the most favoured nation; and that no higher duties shall be paid, or bounties or drawbacks allowed, on the exportation of any article, the growth, produce, or manufacture of the dominions of either country, in the ships of the other, than upon the exportation of the like articles in the ships of any other foreign country.

It being understood that, at the end of the said term of fifteen years, the stipulations of the said Vth and VIth Articles shall, from thenceforward, be in full force between the two countries.

The present Additional Articles shall have the same force and validity as if they were inserted, word for word, in the treaty signed this day. They shall be ratified, and the ratifications shall be exchanged at the same time.

In witness whereof, the respective plenipotentiaries have signed the same, and have affixed thereto their respective seals.

Done at Lima, this fifth day of June, in the year of our Lord one thousand eight hundred and thirty-seven.

BELFORD HINTON WILSON.
LORENZO BAZO.

TONNAGE DUES.

Office of Committee of Privy Council for Trade, Whitehall, December 4, 1837.

Sir,—I am directed by the Lords of the Committee of Privy Council for Trade to acquaint you, for the information of the gentlemen engaged in the South American trade, that Her Majesty's Consul-General at Lima has communicated to the Government a decree of the Republic of North and South Peru, dated July 1, 1837, by which it is directed that every foreign vessel shall pay tonnage dues only in the first port of each state of the Confederation in which she shall discharge or receive cargo; and if she shall afterwards proceed to another port or ports of the same state to load or discharge, she shall only pay 10 dol. or 2*l.* (exchange 48*d.* per dol.) anchorage, police of the port, muster-roll, health visit, and captaincy of the port, and not the tonnage dues. Vessels comprehended in articles 30 and 31 of the commercial codes of the satest of North and South Peru shall continue to be exempted from the payment of tonnage dues, substituting the latter article of the code of the Northern State for the same article of that of the Southern State. The person charged with the recovery of the tonnage due shall give the captain a certificate of the payment made in virtue of this decree, and the presentation of this document shall be the only one required to exempt him from the payment of the said duty in all ports of the same state where he may afterwards anchor.

I am, Sir, your obedient Servant,
DENIS LE MARCHANT.

To the Chairman at Lloyd's, &c.

TEXAS.

TARIFF.

By an act to raise a revenue by import duties, which was put into operation on 1st June, 1837, it is enacted that there shall be levied upon all articles which may be imported into the republic the following duties, viz.:—

Upon all wines and spirituous and malt liquors an *ad valorem* duty upon invoice cost of 45 per cent. Upon all silk goods, and all manufactures of every description made of silk, an *ad valorem* duty of 50 per cent. Upon all sugar and coffee 2½ per cent. Upon teas 25 per cent. Upon broad stuffs 1 per cent. Upon iron and castings 10 per cent. Upon all coarse clothing, coarse shirtings, coarse shoes and brogans, blankets, kerseys, satinetts, and cloths formed of a mixture of cotton and wool, 10 per cent. Upon all *other* goods, not specially enumerated, an *ad valorem* duty of 25 per cent. upon the invoice cost.

That there shall be collected upon all vessels of the burden of ten tons and upwards, arriving in any port of Texas from a foreign port, the sum of 25 cents per ton.

JUAN FERNANDEZ.

This celebrated island has become the object of a singular enterprise of an American citizen, who has taken it on a lease for a considerable term of years from the Chilian Government. The island formerly served as a place of exile for criminals condemned to transportation, but the expenses of the establishment and the increasing number of prisoners determined the Government to abandon it. The present possessor is about to emigrate thither himself, carrying with him 100 or 200 families from the Sandwich Islands, with the intention of cultivating it and of rearing cattle, and he will himself exercise an absolute and

exclusive control over the administration of the island. His projects, are, however, said to be more extensive than the mere colonization for the sake of cultivation, and that he has the intention of improving the principal harbour and of laying down buoys for the safety and advantage of whalers in the Pacific, whom he proposes to attract thither by the superior accommodations he will provide for them. In his stores they are to find an assortment of every kind of provisions; he will discount their bills of exchange at the current rates of interest; and he proposes to furnish them also, without charge, with tow-boats to facilitate their entrance and sailing. There will be no port charges, and what is of more importance, they will be protected against those desertions among the crew which occur so frequently when putting into ports on the continent or larger islands, where the facilities of escape and concealment are greater and cannot be so well guarded against. By a system of police, rendered easy and practicable from the small extent of the island, the American possessor of this petty state proposes to make it the interest of captains of whalers to put in there to refresh and refit. The island, it is said, in the mountainous parts, abounds with sandal and other valuable woods, and the interior is remarkable for the beauty of the country and the salubrity of the air. From the perseverance and enterprise of the party who has obtained possession, it is considered that this extraordinary project has some chance of success, and that it may prove of advantage to the proprietors and masters of vessels engaged in the South Sea whale fishery.—*Ed.*

FALKLAND ISLANDS.

By O. P., June 29, 1836, the Falkland Islands are stated to be British ground.

PART THE THIRTEENTH.

DAVIS'S STRAITS FISHERY.

The following is an extract of a letter from the agent to Lloyd's at Peterhead, dated Oct. 14, 1837:—

The *Traveller*, from Davis's Straits, with three fish, arrived here to-day, bringing the disastrous account contained in the annexed list. The *Traveller* left the ice on the 21st ult., and reports some of the vessels having left at or about the same time.

The *Hecla*, of Kirkaldy, is the only well-fished ship. The master made a dash through the ice between two floes, at great hazard, and made his fishing. None of the other vessels got through for a considerable time.

Hull.—The *Comet* and *Harmony*, clear on the 21st of September.

Whitby.—The *Camden*, clear on the 21st of September.

Newcastle.—The *Lady Jane*, clear on the 21st of September; and the *Lord Gambier*, seven fish, clear on the 21st of September.

Burnt Island.—The *Undaunted*, three fish, clear on the 21st of September.

Kirkaldy.—The *Caledonia*, three fish; the *Chieftain*, two; the *Earl Percy*, clean; the *Hecla*, 23 fish; the *Regalia*, two; all clear on the 21st of September.

Leith.—The *Clarendon*, five fish; and the *William* and *Ann*, two; clear on the 1st of August.

Boness.—The *Alfred*, clear on the 21st of September.

Aberdeen.—The *Bon Accord*, four fish; the *Neptune*, two fish; clear on the 21st of September.

Dundee.—The *Alexander*, three fish; the *Dorothy*, three; the *Ebor*, one; the *Friendship*, one; the *Horn*, four; the *Heroine*, two; and the *Princess Charlotte*, one; all clear on the 21st of September.

Montrose.—The *Monarch*, one fish, clear on the 21st of September.

Peterhead.—The *Eleanor*, clean; the *Joseph Green*, three fish; the *Perseverance*, two; the *Resolution*, one; the *Superior*, clean; clear on the 21st of September.

The William and Ann, the last of the whaling vessels that have been out this season, arrived in Leith-roads on the 21st October, 1837. After capturing two fish, the William and Ann encountered a severe gale about the 20th of August, which drove her as far northward as Boothia Sound, in latitude 77½, where no vessel, or at least no whaling vessel, had been before.

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THE END.

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LONDON.

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Under the following five heads, viz.:—Objects—Uses—Loan Fund—Bonus—and Speciality—are briefly enumerated the leading principles of this Society: it will be found the utmost care has been taken to give efficiency to them, holding one great object in view—viz., to divest the great bulk of Society—*those possessed of no certain income*—of the repugnance they have hitherto had to enter upon Life Assurances as a provision for a family, by converting it also into a means of personal independence and support, and to *expound* to that great class—who, for want of better, have hitherto availed themselves of those useful Institutions, the Savings' Banks—that, combined with a Life Assurance, the advantage of a Savings' Bank, and of a Benefit Society is secured to them from the same source—viz., their earnings—by the plan of this Society.

In considering the principles of this Society under the important heads Uses and Loan Fund, it will be found in no case will the Assured become a loser: in the event of death, he has secured an independence to his family,—in the event of misfortune, his previous prudence has forestalled its worst effects—and should he require the use of *Capital*, he finds a fund at his command—and even is protected against his negligence, as, in the event of his discontinuing his payments, his representatives will, nevertheless, receive, after five payments, at his death *two-thirds* of what he has expended.

To the Widow and younger Children, when a Policy becomes a claim in their favour, a special additional Bonus is given, because to them death is most frequently the greatest misfortune: and to this class a stimulus is properly afforded, through the affections, in aid of a general spirit of prudence.

1. Objects of the Society.—

First.—A Life Assurance may be effected either by one payment, or by an Annual Premium, which may be paid monthly if more convenient.

Secondly.—A Life Assurance may be secured by a limited number of payments on a gradually decreasing (or increasing) scale; or by Rates of Premium, varying each five or ten years, and terminable or not at the option of the Assured.

Thirdly.—A Life Assurance may be effected on the Life of another, on Joint Lives, or Survivorships.

Fourthly.—Annuities immediate, deferred, or contingent, will be granted; also endowments for Children.

Fifthly.—Naval and Military Men not in active foreign service Assured without extra charge, and allowed to go abroad without forfeiture of policy, on payment of an extra Premium according to climate; Assurances also effected on the Lives of Residents in the East and West Indies, and all Foreign Climates.

Sixthly.—The Society will receive Money in one or more payments for accumulation, adding the Interest at the rate of 3 per cent. per annum to the principal, and capable of being withdrawn on ten days' notice being given.

2. USES—

The Assured will have the option of converting his Policy, at any time, into the following uses, viz.:—

First.—Into an immediate payment of its present value.

Secondly.—Into a new Policy, to be received at his death, equal in value to his payment on his original policy.

Thirdly.—Into an Annuity equivalent in value to his payment on his original Policy.

Fourthly.—Into a Security on which he may borrow equal to two-thirds of his payment.

Fifthly.—In the event of negligence or inability to continue the annual premium, by which his policy would become forfeited, his representatives will, nevertheless, receive at his death *two-thirds* of his payments after five years from the Society.

3. LOAN FUND—

First.—The Assured may at any time act upon this Fund as a *Cash Credit*, upon notice to the Office or Agent at each Branch of the Society.

Secondly.—The sum borrowed may be for a permanent or temporary period; but irregularity in the payment of Interest subjects the Loan to be recalled.

4. BONUS—

First.—Two-thirds of the Profits, estimated annually after the first three or five years, will be divided amongst those Assured for Life, on a participating scale of the Society, and the Profits of the Guarantee Fund, invested in Reversionary and other Interests, will be estimated in each division.

Secondly.—Each Bonus, at the option of the Assured, will be paid in money, or applied to the reduction of the future Premiums, or an equivalent added to the Policy.

Thirdly.—Each Branch will be entitled to a separate Bonus, founded upon a calculation of its success.

5. SPECIALTY—

When a claim on the Society becomes vested in the Widow or younger Children of the Assured, a special Bonus will be added to the Policy, on its payment.

The attention of the Directors is unremittingly given to the diffusion of the principles of this Society throughout each district of the United Kingdom, upon a new plan of local advantage to the Assured; several Branches are being established, and others are under consideration. Influential individuals desirous of instituting a Branch of this Society, or forming themselves into a Committee for that object, by addressing a letter to T. LAMIE MURRAY, Esq., at the Office of the Society, will meet immediate attention, or, if the prospects held out are sufficient, will receive a visit for that purpose.

Assurances may be effected at the Rates of Premium as below: limits to travelling, the whole of Europe by land, and between the Elbe and Tagus by sea.—Policy not rendered void if the Assured die by duelling or the hands of justice.—Commission of 5 per cent. on annual Premiums allowed to Solicitors and others recommending business to the Society.

EXTRACT FROM TABLES.

Premium for the Assurance of £100 for Whole Life						Specimen of Decreasing Premiums, terminating in 20 years, for the Assurance of £100.				
Age.	Without Profits.	With Two-thirds Profits.	Age.	Without Profits.	With Two-thirds Profits.	Age.	Without Profits.		With Profits.	
							For First 10 years.	Remaining 10 years.	For First 10 years.	Remaining 10 years.
	£. s. d.	£. s. d.		£. s. d.	£. s. d.		£. s. d.	£. s. d.	£. s. d.	£. s. d.
20	1 13 7	1 17 4	50	4 4 2	4 13 6	20	3 9 2	1 3 1	3 16 10	1 5 7
30	2 4 4	2 9 3	60	6 13 6	7 8 4	30	4 5 0	1 8 4	4 14 6	1 11 6
40	2 18 8	3 5 3	70	11 1 4	12 5 11	40	5 2 7	1 14 2	5 14 0	1 18 0
						50	6 9 1	2 3 0	7 3 5	2 7 10

HOPE LIFE ASSURANCE COMPANY,

6, Bridge-street, Blackfriars; St. Andrews-square, Edinburgh; and 18, Westmoreland-street, Dublin.

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ASSURERS with this Company are allowed to participate in its Profits, without incurring any of the liabilities attaching to Societies founded upon the principle of Mutual Assurance. The distinguishing characteristic of this establishment, and the advantages which it has to offer, are more particularly enumerated below.

LIFE DEPARTMENT.—Capital, One Million.

1st. A BONUS, consisting of Two-thirds, the Profit of Life Assurance, will be divided septennially amongst Assurers for the whole period of Life,—in proportion to the amount of their Policy, and the term of its existence.

2nd. The Bonus is either added to the Policy, to be paid when the Policy becomes a claim; or will be applied in the reduction of future premiums, at the option of the party assured.

3rd. Persons assuring, who are desirous of paying the annual premium upon their Policy, for a limited number of years only, rather than during the whole continuance of life, may be so accommodated—the Directors having caused a Table of Rates to be calculated expressly for that purpose.

4th. Persons whose lives are assured by this Company are permitted to pass by sea from one part of the United Kingdom to another, in decked vessels, or steam-boats: and are also allowed, during peace, to pass from British to any foreign port, between the Texel and Brest, both inclusive, in vessels as before described, without additional charge.

5th. A Guarantee Capital of One Million sterling having been subscribed, Assurers with this Company enjoy a participation in profit, without incurring the liability of loss.

6th. Disputed claims may be referred to arbitration.

7th. No entrance-money, admission-fee, or other official charge exacted.

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PRINCE'S STREET, BANK.

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THIS Society was established at the commencement of the year 1835, having been planned, not for any private purpose, but with a view of extending the knowledge and diffusing the advantages of Life Assurance, upon the pure mutual principle. The benefit and security of this principle had been long understood and appreciated by a limited portion of the community; but the increased demand for Life Assurance evidently called for its more general introduction. The Directors have accordingly endeavoured to arrange this mutual contract in such a manner as should be fully calculated to combine security with economy, and which they submit is best accomplished by applying all the profits of the Society to the reduction of the annual premium.

To attain this object a table of premiums has been adopted applicable to those who effect Assurances on their own lives for the whole term thereof, and to continue in force until five annual premiums shall have been paid;—experience showing that the subsequent payments will admit of a considerable annual reduction for the remaining term of life. To render that reduction as large as may be possible, every effort of the Society is directed.

It is however contended, on the part of Assurance Companies established on the basis of a proprietary, with a subscribed capital, that the guarantee of such a body is necessary to the security of the Assured. This being the only point at issue between the Mutual and the Proprietary Companies, some further exposition of the merits of the question may be useful, and it is to be recollected that the Public, and not the respective Companies, are the parties chiefly interested; the question being, how an individual may most advantageously and desirably protect himself and family, in contracting for a reversion, payable on the contingency of his death.

The experience of the Equitable and other Life Societies, founded on the mutual principle, fully establishes the sufficiency of the ordinary tabular rates of premium, not only to constitute an adequate fund for the payment in full of the sums assured, but to produce a very large surplus for division amongst the Assured; and it is for those who set apart their funds for the assurance of their lives to determine between the two classes of Offices;—Offices which divert the whole or some part of the profits to a body of Proprietors, as the price of their guarantee, and Offices which appropriate the entire funds to the use of those who contribute them.

The calculations of the risk of human life are founded on a great range of experience, and the Directors of the Metropolitan Life Assurance Society look forward, with entire confidence, to the announcement to its Members of a large abatement of the stipulated premium upon the sixth and following annual payments becoming due. This expectation rests on the broad foundation of the experience of all the other established offices, and which, so far as time admits, is sanctioned by the actual accumulations of this office.

The rate of the abatement will be deduced from accurate data, the results of which will be stated annually and laid before the Members in a clear and intelligible form, placing beyond doubt the solidity of the Society, and at the same time yielding to the Assured all

the advantages to be derived from the careful and attentive management of their funds, —no part of which is expended in commission to agents or other parties introducing business.

Having adopted the principle of mutuality as the basis of the Society, they are desirous of supporting and illustrating that principle to the utmost extent of the advantage it can be brought to afford to the Assured. They are not aware that any improvement can be made in the plan upon which they are acting for that purpose; and they trust to the merits of the Society for the increase of its business, confining their efforts, in this last respect, to the single object of making the institution more generally known, under the persuasion that, in communicating a knowledge of its plan, they are performing an acceptable social service; particularly as regards families in the upper and middle classes of life.

Tables of the rates may be had on application at the Office, where attendance is given from 10 to 4 daily, and where proposals of Assurances are received for any sum from £50 to £5000. A Court of Directors is held every Wednesday from 1 to 2 o'clock; but Assurances may be effected at any other time, if required.

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Matthew Forster, Esq., Deputy Chairman.

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ADVANTAGES of this INSTITUTION. Much lower Rates of Premium than those of any other Office. Hence an *immediate* and *certain* Bonus is given to the Assured (as may be seen by reference to the annexed Scale), instead of the

remote and *contingent* advantage offered by some Companies of a participation in their Profits.

Unquestionable Security to Policy-holders afforded by means of a Proprietary Capital of One Million, consisting of Shares, on each of which the full amount subscribed for is actually paid up.

Increasing Rates of Premium, peculiarly advantageous in cases where Assurances are effected by way of securing Loans or Debts.

Age of the Assured in every case admitted in the Policy. Prompt Settlement of Claims, without dispute or litigation.

Liberal Commissions are allowed to Solicitors and Agents.

TABLES OF RATES.

INCREASING RATES OF PREMIUM.

TWENTY YEARS' SCALE.

Table of Annual Premiums required for the Assurance of £100 for the whole term of any single Life:—the rate increasing, in each case, by one-fourth part of its original amount, at the end of every fifth year, until the twentieth inclusive, after which period a fixed Annual Premium will be payable during the remainder of life.

Age.	Annual Premium payable during														
	First Five Years.			Second Five Years.			Third Five Years.			Fourth Five Years.			Remainder of Life.		
	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
15	0	18	0	1	2	6	1	7	0	1	11	6	1	16	0
20	1	0	4	1	5	5	1	10	6	1	15	7	2	0	8
25	1	3	0	1	8	9	1	14	6	2	0	3	2	6	0
30	1	6	4	1	12	11	1	19	6	2	6	1	2	12	8
35	1	11	0	1	18	9	2	6	6	2	14	3	3	2	0
40	1	16	8	2	5	10	2	15	0	3	4	2	3	13	4
45	2	5	4	2	16	8	3	8	0	3	19	4	4	10	8
50	2	17	0	3	11	3	4	5	6	4	19	9	5	14	0

The Plan of this Institution guarantees to the Assured a CERTAIN BONUS of greater amount than any other Life Office in the United Kingdom.

Scale of Premiums usually required by Offices dividing Profits among the Assured; showing the certain and immediate Bonuses granted at different Ages by the STANDARD OF ENGLAND COMPANY.

Age.	Annual Premium.			Sum Assured for this Premium.		Certain and immediate bonus granted by the STANDARD OF ENGLAND.
				In Offices dividing Profits.	In STANDARD OF ENGLAND.	
	£	s.	d.	£	£	£
15	19	5	10	1000	1417	417
20	32	13	9	1500	2113	613
25	48	1	8	2000	2761	761
30	66	15	5	2500	3374	874
35	89	15	0	3000	3945	945
40	118	17	1	3500	4450	950
45	155	16	8	4000	4864	864
50	226	13	4	5000	5763	763

By Order of the Board.

WILLIAM WRIGHT, Secretary.

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No. 1, *Prince's Street, Bank, London.*

CAPITAL, ONE MILLION.

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Solicitor.—William Beven, Esq., Old Jewry.

Bankers.—Messrs Drewett and Fowler, Prince's Street, Bank.

THIS Institution is so constituted as to afford the benefits of Life Assurance in their fullest extent to Policy holders, and to present greater facilities and accommodation than can be obtained in any similar establishment. Among others, the following improvements on the system usually adopted are recommended to the attention of the public.

An ample subscribed capital, invested in such a manner as always to be immediately available when the claims by deaths arise.

A most economical set of Tables—computed expressly for the use of this Institution, from authentic and complete data,—and (with two exceptions only) presenting lower rates of premium than any hitherto offered.

A Table of increasing rates of Premium on a new and remarkable plan, peculiarly advantageous in cases where Assurances are effected, by way of securing loans or debts, a less immediate payment being required on a policy for the whole term of life than in any other office; and the holder having the option of paying a periodically increasing rate, or of having the sum assured diminished according to an equitable scale of reduction.

A Board of Directors and Medical Officers in attendance daily at the office, at 2 o'clock.

Assurances completed and policies delivered within a few hours. References to medical attendants not required when the state of health is unexceptionable; but whenever references are required, the medical attendant of the party consulted on behalf, and at the expense, of the Company.

Females and others, to whom it may be inconvenient to appear at the office, visited at their own houses by one of the medical officers.

Policies effected by persons on their own lives not rendered void in case of death by duelling or the hands of justice. In the event of suicide, if the policy be assigned to a bonâ fide creditor, the sum assured paid without deduction—if not so assigned, the full amount of premiums returned to the family of the assured.

Policies revived without the exaction of a fine within twelve months, on the production of satisfactory evidence as to health, and payment of interest on the premiums due.

Age of the Assured in every case admitted in the Policy.

All claims payable within one month after proof of death.

A liberal commission allowed to solicitors and agents.

Extract from Increasing Rates of Premium for an Assurance of £100 for Whole Term of Life.

Age.	Annual Premium payable during														
	First five years.			Second five years.			Third five years.			Fourth five years.			Remainder of life.		
	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
20	1	1	4	1	5	10	1	10	11	1	16	9	2	3	8
30	1	6	4	1	12	2	1	19	1	2	7	4	2	17	6
40	1	16	1	2	4	4	2	14	6	3	7	3	4	3	4
50	2	16	7	3	9	4	4	5	5	5	6	3	6	13	7

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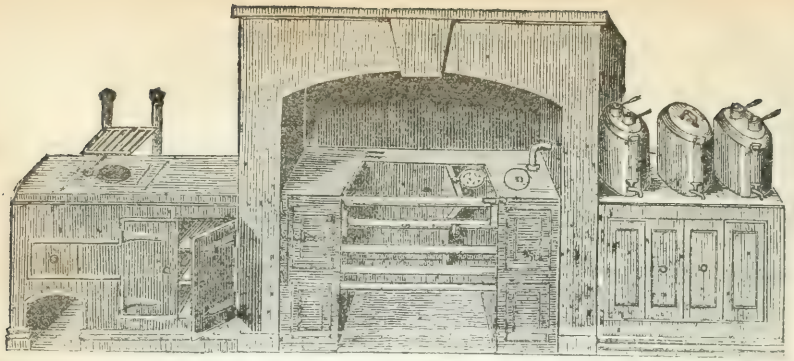
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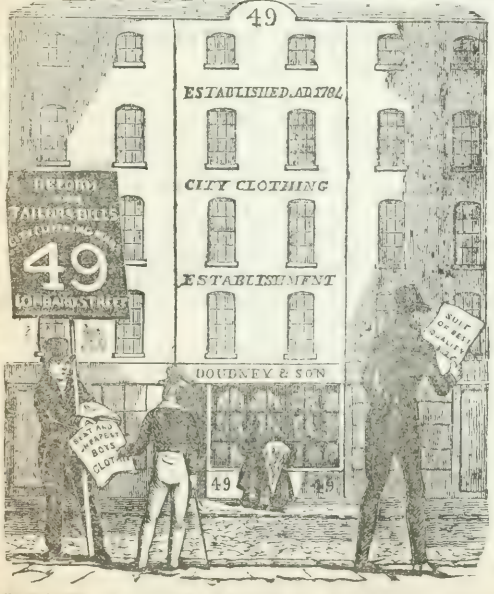
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1 doz. Table Forks	30	7	2	...10	15	0
1 doz. Dessert ditto.....	20	7	2	... 7	3	4
2 Gravy Spoons	10	7	2	... 3	11	8
1 Soup Ladle	10	7	2	... 3	11	8
4 Sauce ditto	10	7	8	... 3	16	8
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1 doz. Dessert ditto.....	26	7	4	... 9	10	8
2 Gravy Spoons.	12	7	4	... 4	8	0
1 Soup Ladle	12	7	4	... 4	8	0
4 Sauce ditto	12	7	10	... 4	14	0
4 Salt ditto (strong gilt)				2	2	0
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Ditto	15	ditto	42	9	0	..18	18	0
Ditto	20	ditto	124	9	0	..55	16	0

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Ditto	10	ditto	20	9	6	...9	10	0
Ditto	15	ditto	42	9	6	..19	19	0
Ditto	20	ditto	124	9	6	..58	18	0

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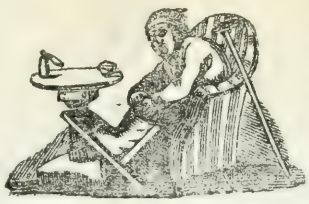
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To Mr. Prout, 229, Strand, London.

SIR,—It affords me great pleasure to state to you the very great benefit I have experienced from the use of your invaluable medicine, Blair's Gout and Rheumatic Pills. For upwards of twenty-two years, I have been afflicted with severe periodical attacks of the Gout, which frequently for twelve or thirteen weeks wholly deprived me of the use of my limbs, and rendered me incapable of retaining any permanent employment, and has compelled me to relinquish more than one or two excellent situations. In the course of this period I have tried every remedy extant, without experiencing any material benefit, until I was induced, by a severe attack last June, to try Blair's Gout and Rheumatic Pills, though, I must confess, with small hope of success; but I was agreeably surprised to find, after two or three times taking them, the violence of the disorder was checked, and within a week completely removed; and I am now once more enabled to take a permanent situation, and find my health and strength better than for years past; and I do, with the greatest confidence, pronounce them to be a most safe and speedy cure of that most dreadful disorder to which I have been for so many years a martyr; and authorise you, if you think necessary, to make my case public, and shall have great pleasure in bearing testimony in any way to the great benefit I have experienced from the use of this invaluable medicine. Being now fifty-four years of age, I cannot expect the disorder to be wholly eradicated; but if I find at any time the least symptoms of an attack, I take a few Pills, and it is instantly removed; and I am completely relieved from the fear of being again laid up. As it is my intention never to be without a supply of these Pills, I shall feel obliged by your sending me half-a-dozen boxes; and remain, Sir, your obliged Servant,

EDWARD STANLEY,
Formerly Clerk to the late Mr. Justice Le Blanc.

54, KINGSGATE-STREET, WINCHESTER, Oct. 9, 1836.

To Mr. Prout, 229, Strand, London.

SIR,—I have long been subject to fits of the Gout, which generally attack various parts of my body with such violence that I expect it will get to my stomach, and put an end to all suffering. About a month since I was attacked with a most acute pain and inflammation in the hands, knees, and feet, so as to be unable to move or do the least thing. Fortunately, a friend called in, who had taken Blair's Gout and Rheumatic Pills with advantage: he instantly procured a box, which I took according to the directions. After two days, I was (comparatively speaking, in Heaven) free from pain and inflammation. On the fifth day I was enabled to attend to business, and before I had finished taking the contents of one box I was completely restored to health. It is with great pleasure I acknowledge the very essential benefit I have received from your invaluable medicine. I wish you to make this statement public for the benefit of others similarly situated, and am, Sir, Yours respectfully, R. M.*

BRIGHTON, Sept. 1, 1836.

* Mr. Brew, Medical Hall, East-street, Brighton, will satisfy any person respecting the author of this letter.

An Extract of a Letter from Mr. Sissons, Bookseller, Worksop. Dated July, 2, 1836.

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West Bromwich, July 6, 1836.

SIR,—Having been for a number of years subject to the Gout and Rheumatism, I have tried every remedy that has been recommended, without the least benefit, until last year a friend of mine came to visit me when in one of my violent attacks. Being himself quite a martyr to the chalky Gout, he told me of the very great relief he had experienced from taking Blair's Gout and Rheumatic Pills. I immediately sent to Mr. Cowell's, of West Bromwich, for a box, and in twenty-four hours, after taking a few Pills, was quite relieved, and able to attend to my business, and in two days was as well as ever I was. It is now more than twelve months since; but a few weeks ago I had another attack, and having some Pills by me remaining, took a few, and in a short time was able to attend to my business as usual. I have recommended them to a number of my friends, who have all experienced the same beneficial result as myself, and I will, with the person who named them to me (should you choose to make use of this letter) satisfy every inquiry that can be made.—I am, Sir, yours very gratefully, SAMUEL LLOYD.

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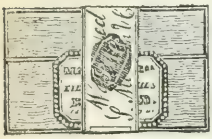


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Is an instrument universally allowed to be of the greatest utility, and particularly recommended to the public when made with that mathematical nicety on which its use depends. The Patentees inform the public that all Pencils having steel points are not of their make; and to avoid all inconvenience, the following remarks on purchasing will ensure them a genuine article:—See the Pencil has the name, "S. Mordan and Co., Makers and Patentees," on the body of the case.

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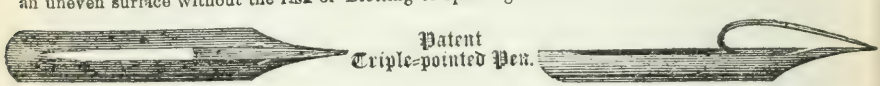
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The peculiarity of this Pen, either in its straight or oblique form, is the addition of a third Nib, which secures the following advantages:

1. A certain supply of Ink of any kind, uniform with the most rapid writing.
2. The two nibs of the ordinary Pen act only as dividers or tracers, while the third Nib, pressing upon the paper, conducts and distributes the Ink.
3. The third Nib renders the same Pen capable of writing the boldest text, or finest running hand.
4. The third Nib retains a larger supply of Ink, without risk of blotting. [See Laws of Fluids.]
5. The third Nib, acting in the slit of the Pen, effectually removes the fibres as they are gathered from the paper, thereby removing the greatest impediment to the use of metallic Pens.
6. Firmness in use is obtained by the third Nib, and at the same time, the flexibility is increased, and durability necessarily follows.

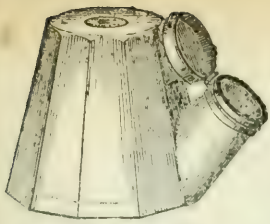
*** Use the improved joint-holder made expressly for these Pens.



THE PATENT OBLIQUE PEN,

The only straight Pen. This peculiarity is owing to the slit being parallel to the angular slope of the writing, which gives it that freedom in use which is unequalled by any other pen by the direction in which both nibs are brought into use at the same time, the writer is not operating upon one edge of the nib, and the contrary edge of the other at the same instant, but upon the square surfaces or points of both together. Both nibs are thus brought into constantly equal wear, and a freedom is secured which no other metal pen ever possessed. The Patent Oblique

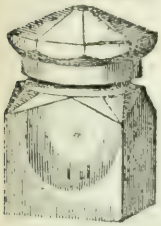
NEW FOUNTAIN INKSTANDS.



FOUNTAIN INK.

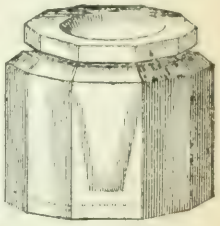
These Inkstands are of a very superior construction to those formerly in use. They present but a small surface of ink to the atmosphere, and comparatively no evaporation takes place; nor can dust accumulate to spoil the ink. The spout is placed at the most convenient angle for dipping the pen; and the ink being of a uniform depth, prevents the pen being spoiled by striking against the glass.

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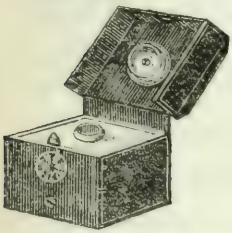
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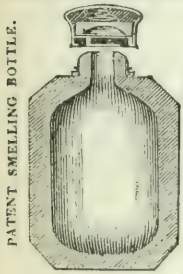
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PORTABLE TRAVELLING INKS.

S. M. & Co. invite the attention of the public to their improved Travelling Inks; the construction of which admits of a glass holding a much larger quantity of ink than those in general use, without increasing its bulk; and at the same time it is protected by a strong case, neatly covered with leather. These Tubes are also made of various sizes in wood, suitable for Portable Desks, Travelling Cases, or Pocket, and being made in a superior manner, of well seasoned materials, will insure their giving satisfaction to the purchaser.

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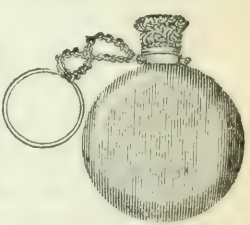


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These articles are confidently recommended from their superiority. The advantages derived from this invention are, that the Stopper, from its spherical form, can neither stick nor break in the neck (so constant a complaint against those of the old plan); the Stopper being made of glass never corrodes; they are so perfectly air-tight that they will preserve the most volatile Spirits (even Ether or Ammonia) any length of time; they cause much less trouble in use than any others, the act of removing the Cap and Stopper being only one operation; they are more durable than any others from their superiority, both in workmanship and material, the silver and gold used in them being very stout, and warranted standard.

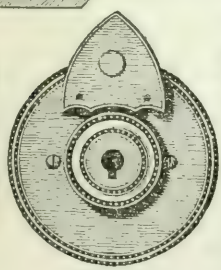
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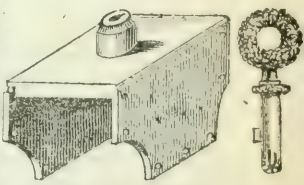


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THE DARK BLUE WRITING FLUID, for depth of colour, and powerful contrast to the Paper, is equal, if not superior, to any Black Ink whatever, and is better fitted for all the general purposes of Writing, being *infinitely more beautiful* and *durable*, and at the same time exceedingly *fluent* and *pleasant* to write with.

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The Writing Fluid, which changes to a black colour, will be manufactured as heretofore, and every attention paid to its improvement and perfection.

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Also their Newly Invented Sounding Board, for which they have obtained

HIS MAJESTY'S ROYAL LETTERS PATENT,

Dated 1st November, 1833.

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THE RYPOPHAGON, or SUPER ESSENTIAL SHAVING SOAP.

The Celebrity attained by this SHAVING SOAP has produced several Spurious and worthless Imitations (the perpetual consequence attendant upon real merit) which are now attempted to be imposed upon the public as genuine, under the same Name, but destitute of all the virtues which render the Rypophagon so eminent, and the operation of Shaving so delightfully Easy. the Proprietors therefore caution their Patrons and the Public against purchasing as genuine any but that bearing the Name and Address of WINTER and THOMPSON, 307, High Holborn, and 15, Upper North-place, Gray's Inn Road, London, upon the side of the Wrapper, as theirs alone possesses the power of producing a Lather which will not dry on the face, whether used in hard, soft, or sea water.

It is particularly recommended to Travellers, as the smallest application of it to the wetted chin with the usual aid of a Brush, is alone sufficient to prove it the *Ne Plus Ultra*.

Sold by most respectable Perfumers, &c. &c. &c., throughout the Kingdom, at 1*s.* per square.

WINTER and THOMPSON have also accomplished the Manufacture of an incomparable TOILET SOAP, essentially useful to Ladies, being perfectly free from all the unpleasant effects usual to other Fancy Soaps, and possessing all the properties so desirable in application to the Face and Hands, giving a soft and pleasing texture to the Skin, and being an effectual preventive of cracking or chapping, and, like the Rypophagon, equally powerful in sea, hard, or soft water.—Price 6*d.* per square.

LABERN'S BOTANIC CREAM.

Patronised by Her Most Gracious Majesty, Her Royal Highness the Duchess of Kent; the Dukes of Beaufort, Buccleugh, Montrose, Devonshire, and Brunswick, &c.

THIS Popular CREAM stands unrivalled as a discovery of the great importance, for strengthening and promoting the growth of Hair, and completely freeing it from Scurf.—Sold by the Proprietor, H. LABERN, 49, Judd-street, Brunswick-square, in pots, 1*s.* 6*d.*, 2*s.* 6*d.*, and in bottles, at 3*s.* 6*d.* and 5*s.* each; and by all perfumers, hairdressers, and medicine venders. Wholesale agents, Messrs. Atkinson, Bond-street; J. Pett, Regent-street; Patey, Lombard-street; Cleaver, Vine-street; Edwards, St. Paul's Churchyard; Sutton, Bow Churchyard; Butler, 4, Cheapside; and Barclay and Son, Farringdon-street.—Beware of Counterfeits. Ask for Labern's Botanic Cream.

IMPORTANT TO THE PUBLIC.

THE importance of the Teeth is such that they deserve our utmost attention, as well with respect to the preservation of them when in a healthy state, as to the methods of curing them when diseased. They require this attention, not only for the preservation of themselves, as instruments uesful to the body, but also on account of other parts, with which they are connected; for diseases in the teeth are apt to produce diseases in the neighbouring parts, not unfrequently of serious consequences.—JOHN HUNTER. He who pays no attention to his teeth, by this single neglect betrays vulgar sentiments.—LAVATER. Mons. D'EMDEN, Surgeon Dentist, 1, Southampton Street, Strand, may be daily consulted on all Pertinencies of Dental Surgery. Artificial Teeth: Single Tooth, from Ten Shillings to Three Guineas; a Complete Set from Ten to Fifty Guineas. Consultations at all times, *gratis*. Monsieur D'E.'s charges will at all times be found extremely moderate. Before 10 in the morning the poor *gratis*.

1, Southampton Street, Strand.

COPAIBA ENTIRELY SUPERSEDED.—BALSAMIC PILLS.—A certain, safe, and the most speedy remedy ever discovered for the permanent and effectual cure of Gonorrhœa, Gleets, Strictures, Seminal Weakness, Whites, Pains in the Loins, Affections of the Kidneys, Gravel, Lumbago, Local Debility, Irritation of the Bladder or Urethra, and other diseases of the Urinary passages. The unprecedented success that has attended the administration of these Pills, since they were made public, has acquired for them a sale more extensive than any other proprietary medicine extant; and the circumstance of their entirely obviating the necessity of having recourse to those disgusting, nauseous, and in many cases highly injurious medicines (as copaiba, cubebs, &c.), has obtained for them a reputation unequalled in the annals of medicine. Within three years prior to being advertised, these pills were employed in private practice in upwards of 1,800 cases, many of them most inveterate, and in many thousand cases since, and in no one instance known to fail, or to produce those unpleasant symptoms so often experienced while taking copaiba, and that class of medicines usually resorted to in these complaints. The proprietor pledges himself that not one particle of copaiba, either resin or balsam, cubebs, or any deleterious ingredient, enters into their composition. Copaiba and cubebs have long been the most commonly employed medicines in the above complaints; but, from the uncertainty in their effects, together with their utter inefficacy, in many cases, are fast declining in reputation; and from the unpleasant symptoms invariably produced from taking copaiba, especially in the early stages of the complaint, many of the most able modern practitioners condemn it as dangerous, and a medicine not to be depended upon. Many persons, after having suffered more from the effects of the remedy than the virulence of the disease, and after a patient but painful perseverance, have been compelled to relinquish its use, the whole system having become more or less affected, and the disease as bad, if not worse, than at the commencement. As regards cubebs, it is true that those violent effects are not experienced as while taking copaiba, but they seldom effect a cure, unless more active medicines are administered. The Balsamic Pills are free from any of the above objections; they act specifically on the urinary passages; and, from their tonic properties, tend to strengthen the system and improve the general health. They require neither confinement nor alteration of diet (except abstinence from stimulants, where considerable inflammation exists), and, as experience has amply proved, they will effect a cure sooner than copaiba (the dangerous results of which, in the inflammatory stages, are too well known to need further comment), or any other medicine in present use, and may be justly considered the only safe and efficacious remedy in all stages of those disorders. In addition to these advantages, the very convenient form in which this invaluable preparation is offered to the public must also be considered a desideratum.

Prepared only by M. O. Wray, at No. 118, Holborn-hill, London; and may be had of all respectable Medicine Venders in Town and Country, at 2s. 9d., 4s. 6d., and 11s. each box.

*** The above are sold wholesale and retail at the West-end Depôt, 9, Agar-street, opposite Charing-cross Hospital.

HEALTH and LONGEVITY.—Experience has proved beyond dispute that those who are attentive to keeping the stomach and bowels in proper order preserve health, prevent disease, and generally attain cheerful and healthy old age. For that truly desirable purpose STIRLING'S STOMACH PILLS are particularly adapted, being prepared with the sulphate of quinine, extract of chamomile-flowers, and the most choice stomachic and aperient drugs of the materia medica. They have, in all cases, proved superior to every other medicine in the cure of stomach and liver complaints, loss of appetite, indigestion, sensation of fulness and oppression after meals, flatulence, shortness of breath, spasms, worms, and all disorders incident to the stomach and bowels, and an excellent restorative after any excess or too free indulgence at the table, as they gently cleanse the bowels, strengthen the stomach, improve digestion, and invigorate the whole constistitution. Females who value good health should never be without them, as they purify the blood, remove obstructions, and give the skin a beautiful, clear, healthy, and blooming appearance. Persons of a plethoric habit, who are subject to fits, head-ache, giddiness, dimness of sight, or drowsiness, from too great a flow of blood to the head, should take them frequently. Children, and persons of all ages, may take them at any time, as they do not contain mercury or any ingredient that requires confinement or restriction of diet. Many healthy aged individuals (several of them distinguished members of the Royal College, who know their value) make it a rule to take them two or three times a week, by which they remove the causes that produce disease, preserve their health, and keep off the infirmities of age. They should be kept in every family as a remedy in cases of sudden illness; for, by their prompt administration, cholera morbus, gout in the stomach, cramps, spasms, fevers, and other alarming complaints, which too often prove fatal, may be speedily cured or prevented. Prepared by J. W. Stirling, chymist, 86, Whitechapel, in boxes at 1s. 1½d., 2s. 9d., 4s. 6d., and 11s. each; and may be had of the principal medicine venders in town and country.

Ask for Stirling's Stomach Pills.

ERUPTIONS on the SKIN, Scrofula, Scorbutic Affections, &c.—ALTERATIVE-TONIC POWDERS and PILLS, a certain specific for the removal of secondary symptoms, eruptions of the skin, pains in the bones, ulcerated sore throat, chronic rheumatism, scrofula, scorbutic and glandular affections, local and general debility, loss of appetite, depression of spirits, and all diseases arising from an impure state of the blood. These powders are composed of the finest Sarsaparilla imimported, selected and reduced to a powder by a method peculiar to the proprietor, by which process the whole of its active principles are secured, and is combined with tonics and alteratives of the greatest efficacy. They have long been employed by the proprietor, and the physicians and surgeons attending his establishment, with decided success in all the above affections, and, by a little perseverance, may be taken with a positive certainty of effecting a radical cure; and where sudorifics or diaphoretics have been employed in some of the above complaints, these powders have been found to entirely supersede their use. The virtues of Sarsaparilla have been long known, and deservedly appreciated in all secondary symptoms, and in those diseases arising from an impure state of the blood; and from an extensive experience in this metropolis for the last twelve years, the proprietor, having employed all the various pharmaceutical and other preparations in Sarsaparilla without success, has ascertained that the certainty and uniformity in the effects of Sarsaparilla entirely depend on its being administered in substance, combined efficaciously with auxiliaries, and that the various preparations under the denomination of decoctions, extracts, essences, syrups, &c., &c., hitherto used, can never be depended upon for producing any real or permanent benefit. The proprietor therefore has no hesitation in in recommending this invaluable medicine as the most efficacious preparation of the Sarsaparilla extant, and persons in the habit of taking it in any form whatever are strongly solicited to make trial of this preparation, and they will soon be convinced of its superior efficacy over all others.—Persons in the habit of taking Quinine will find these powders by far the most efficacious tonic.

Prepared only by the proprietor, M. O. Wray, 118, Holborn-hill, London, and where they are sold wholesale and retail; also at the West-end depôt, 9, Agar Street, Strand, opposite Charing-cross hospital; and may be had of Messrs. Barclay and Sons, 95, Farringdon-street; Edwards, 67, St. Paul's Church-yard; Butler, 4, Cheapside; Sutton and Co., 10, Bow Church-yard; and retail by Stradling, Gate of the Royal Exchange; Sanger, 150, Oxford-st; Norton and Lowe, 47, Blackfriars-road; and all the respectable Patent Medicine venders in Town and Country, in Packages at 4s. 6d., and 11s., and 21s., each. Where also may be had

WRAY'S CELEBRATED BALSAMIC PILLS.

A certain, safe and the most speedy remedy ever discovered for the permanent and effectual cure of gonnorrhœa, gleets, strictures, seminal weakness, whites, pains in the loins, affections of the kidneys, gravel, lumbago, local debility, irritation of the bladder or urethra, and other diseases of the urinary passages, frequently performing a perfect cure in the short space of a few days.

INDIA.

TO OFFICERS in the QUEEN'S or Company's Service proceeding to join their Regiments, Cadets, Assistant Surgeons, and Writers. Gentlemen proceeding to India in either of these Services may be supplied, with the utmost promptitude, with every article of Wearing Apparel, Bedding, Cabin Furniture, Camp Equipage, &c., on the most economical scale, by MAYNARD and Co., 27, Poultry.

The articles at this Establishment are uniformly prepared with regard to usefulness and durability; and their extensive connection with India enables them to compile an Outfit so as to avoid all unnecessary expense.—Regimental and Military Equipments completed with perfect accuracy according to the latest regulations.

Ladies' Outfits prepared in the best manner.

Their New Camp Cot, forming a Sofa, Swing Cot, or Field Bed, will be found very important in an equipment for India.

Passage Agency, Plans, and correct information of every Ship sailing to India and New South Wales, may be obtained, the Passage engaged, and Baggage also shipped, through this medium, at a considerable saving of time, trouble, and expense.

MAYNARD and Co., 27, Poultry, next the Mansion House.

FOR COUGHS, COLDS, ASTHMAS, HOARSENESS, DIFFICULTY OF BREATHING, HOOPING-COUGH, &c.

COLLIS'S ESSENCE OF HONEY.—This valuable Essence possesses all the medicinal properties of HONEY in the highest perfection, which renders it agreeable to the most delicate stomach, and from its salubrious properties it preserves the lungs from the effects of damp and putrid air in this variable climate; it stills the most tormenting cough, procures rest, and quickly produces a free and gentle expectoration. It constantly takes off the fever, clears all obstructions of the breast and lungs of ever so long standing, recruits the strength, raises and refreshes the spirits, and removes the effect of a common cold in a few hours. If it be in the power of medicine to stop the ravages of that cruel disease Consumption, Collis's Essence of Honey will effect it.

Prepared and Sold Wholesale (only) and Retail by R. JOHNSTON, Chemist, 68, Cornhill, London, at 1*s.* 1½*d.* per bottle, or 3 in one 2*s.* 9*d.* Sold also by T. Prout, 229, Strand; J. Sanger, 150, and Hannay and Co., 63, Oxford-street; Willoughby, 61, Bishopsgate-street Without; Stirling, 86, Whitechapel; Hallows, Islington; Gifford, 104, Strand; and most Medicine-venders.

FOR CHILDREN CUTTING THEIR TEETH.

MRS. JOHNSON'S AMERICAN SOOTHING SYRUP.—This infallible Remedy has preserved hundreds of Children, when thought past recovery, from Convulsions arising from painful dentition. As soon as the Syrup is rubbed on the Gums, the Child will be relieved, the Gums cooled, and the inflammation reduced. It is as innocent as efficacious, tending to produce the Teeth with ease; and so pleasant that no Child will refuse to let its Gums be rubbed with it. When Infants are at the age of four months, the Syrup should be rubbed on the Gums; and Parents should never be without the Syrup in the Nursery where there are young children; for if a Child wakes in the night with pains in the Gums, the Syrup immediately gives ease; thereby preventing Convulsions, Fevers, &c. —The great success of this Medicine during the last Twenty-five Years has induced unprincipled persons to imitate it, under the name of American Soothing Syrup, and copying parts of Mrs. Johnson's Bills, &c. Parents will, therefore, be very particular to ask for JOHNSON'S AMERICAN SOOTHING SYRUP, and to notice that the Names of BARCLAY and SONS, 95, Farringdon-street, London (to whom Mrs. Johnson has sold the recipe), is on the stamp affixed to each bottle.

WORMS DESTROYED.

MEDICINE never witnessed a more important Discovery than in PRITCHETT'S VEGETABLE VERMIFUGE, a remedy that, contrary to all others, neither purges, vomits, nor otherwise affects the constitution; requires no confinement, has neither taste nor smell, and is so harmless that it may be taken by an infant of an hour old; yet never, in one instance, failed destroying every worm in the body, of which ample and undoubted testimonies are given with it. It is the actual discovery of a medical practitioner of eminence, who may be readily referred to, and who solemnly asserts it contains not a particle of calomel, scammony, gamboge, or other drastic article.

PRITCHETT'S VEGETABLE VERMIFUGE is prepared by BARCLAY and SONS, No. 95, Farringdon-street (late D. Pritchett); and sold in large packets, price 2*s.* 9*d.* sufficient for a grown person, or three small children; or in small packets, price 1*s.* 1½*d.* sufficient for a child: sold also by all Medicine Venders in Town and Country.

☞ Observe the Name of "Barclay and Sons" on the stamp affixed to each packet of the Powders, without which they cannot be genuine.



BALSAM OF SPERMACETI. Coughs, Asthmas, Shortness of Breath, Wheezing, Colds, soreness, tightness, and oppression of the Chest; and most affections of the Chest and Lungs, relieved in ten minutes, by taking one dose of WOODHOUSE'S BALSAM OF SPERMACETI, or PECTORAL COUGH DROPS. Persons doubting the efficacy of this medicine may take a dose in the proprietor's shop before they purchase. The proprietor earnestly recommends a trial of these drops to persons afflicted with the above complaints, but he does not introduce them as being an infallible cure (as many do), but is warranted in asserting their efficacy from the extensive relief afforded in numerous cases of the above description. Constitutional coughs of three, four, or more years' standing, have been cured in the course of a week by the use of these drops. In the Hooping and Chin Coughs it will be found equally valuable; it will at all times relieve the most violent Consumptive Cough. — In bottles, 1s. 1½d., 2s. 9d., 4s. 6d., and 10s. 6d. each.

UNDER THE ESPECIAL PATRONAGE OF HIS MOST GRACIOUS MAJESTY,

As the following letter, received from Major-General Sir Henry Wheatley, Keeper of the Privy Purse, testifies:—

"Sir,—I am honoured with the King's commands to express His Majesty's sense of your polite attention in sending the two bottles of Essence of Ginger. His Majesty has been pleased to direct me to forward you ten pounds in payment for it—enclosed you will find that amount.—I am, Sir, your's obediently,

H. WHEATLEY.

St. James's Palace, June 25th, 1835.

To Mr. Decimus Woodhouse."

WOODHOUSE'S ÆTHEREAL ESSENCE OF GINGER is recommended to all cold, phlegmatic, weak, and nervous constitutions; it is certain in affording instant relief in Cholera Morbus, Spasms, Cramps, Flatulence, Languor, Hysterics, Heartburn, Loss of Appetite, sensation of Fulness, pain and oppression after meals; also those pains of the Stomach and Bowels which arise from Gouty Flatulencies; Digestion, however much impaired, is restored to its pristine state by the use of this Essence for a short time.

N.B.—As a restorative after an attack of the Influenza, this Essence will be found most beneficial, by giving tone to the stomach, and vigour to the whole frame.

The undernamed, and 208 other medical men, have given certificates of their unqualified approbation of the value of the Essence, as also of its superiority over all other similar preparations. Drs. James Johnson, Physician to His Majesty, D. Davies, Surgeon to their Majesties, J. H. Curtis, Aurist to His Majesty.

These preparations are prepared only by DECIMUS WOODHOUSE, Operative Chemist Extraordinary to his late Majesty, 43, late 18, King William-street, New London Bridge, and sold by him wholesale and retail; and to be had of all medicine venders in town and country.—Country venders may be supplied through their town agents. Sold in bottles at 2s. 6d., 4s. 6d., 10s. 6d., and 21s. each.

CAUTION.—To prevent imposition, be sure to see the name of DECIMUS WOODHOUSE, 18, King William-street, London-bridge, which is engraved on the government stamp, otherwise cannot be genuine.

BATH.

HENRY SUTTON, Accountant, General Agent, and Collector, 6, Westgate Buildings, Bath.

N B. A Vacancy for an Articled Pupil.

TEETH AND PALATES

THE NOBILITY and GENTRY are respectfully informed that TEETH of the latest and most improved construction are made and fixed by MR. F. BAYNTUN, Surgeon Dentist, No. 6, Paragon Buildings, Bath, on an unerring principle so true to nature that articulation and mastication, with ease and comfort, are wonderfully restored to the patient. The beauty and durability, with the very moderate charges, Mr. F. B. guarantees cannot be surpassed by any Dentist in the kingdom. No charge made unless the patient be perfectly satisfied. Mr. F. B., being an inhabitant Dentist, and executing the mechanical part of the profession at home, can warrant the above statement to be scrupulously correct.

Every operation in DENTAL SURGERY performed on safe and certain principles.

N.B.—A Vacancy for an Articled pupil to reside with the family, who would be considered a member of the same, and treated as such.

TO ADVERTISERS.

IN the Parliamentary Return of Stamps issued to the London and Provincial Newspapers, from the 1st of January to the 30th of June, 1837, the total number assigned to the BATH AND CHELTENHAM GAZETTE is 19,500; or only 750 Weekly. As this statement is calculated grossly to mislead Advertisers, they are respectfully informed, that on the 4th inst. (September) a solemn "Declaration" was duly made before the Mayor of Bath, by John Slade, a Pressman employed for the last 14 years at the Office of the "Bath and Cheltenham Gazette," to the effect,—That he (Slade) assisted in printing every Number of the Paper throughout the six months in question: that it was a part of his regular duty to take an exact account of the number of Papers printed every week; that, in the period specified, he did accordingly keep a very exact account of the number of copies of the "Bath and Cheltenham Gazette" which he so assisted in printing; and that, on a very careful computation of the same, he finds the total number to amount to 26,630; or,

1024 WEEKLY.

This "Declaration" is equivalent to an oath, in which form indeed Slade went prepared to make it: but the Legislature has by a recent Act substituted, in all such cases, the making of a solemn Declaration in the place of an Affidavit. In the "Bath and Cheltenham Gazette" of the 5th instant, as also in that of the 12th, the form of the "Declaration" as made before the Mayor of Bath, is given in detail. Other documentary evidence, of the most unexceptionable character, is likewise adduced, confirmatory of the amount of the circulation of the "Bath and Cheltenham Gazette" as stated in Slade's "Declaration." The discrepancy between the Government Return and the facts of the case must have arisen from the circumstance of 8000 Stamps having been supplied for the "Bath and Cheltenham Gazette" at the very close of the year 1836, and which were therefore necessarily excluded from the Government Return.

BRISTOL.

CROWN FIRE OFFICE, EXCHANGE BUILDINGS, BRISTOL,

ESTABLISHED IN THE YEAR 1718,

For Insuring Houses and other Buildings, Household Furniture, Stocks in Trade, Goods, Merchandise, and Shipping in Port, from Loss or Damage by Fire.

Directors:

John Haythorne, Chairman
Geo. Gibbs, Deputy Chairman
Joseph Cookson
Charles Payne
Henry Bush
John Hurle

Managing Director:—Thomas Camplin.

THIS Company effect Insurances at the following REDUCED SCALE OF PREMIUMS:

On Common Insurances ..... at 1s. 6d. per Cent.
On Hazardous ditto ..... at 2s. 6d. per Cent.
On Double Hazardous ditto ..... at 4s. 6d. per Cent.

And on all other Property an equally liberal abatement is made.—They therefore rely with confidence on the support of the Public from the well-known promptitude which they have always displayed in the adjustment of claims made upon them.

Printed Receipts for Insurances falling due on the 29th of September, are now ready for delivery, and are requested to be renewed on or before the 14th day of October next, as the usual 15 days allowed for payment will then expire.

Policies gratis for 300*l.* and upwards.

Engine-House, Nelson-street, where the Engineer resides.

WILLIAM NENER, HAULIER, No. 2, LOVE STREET, HOTWELLS.
SPRING VANS always ready for the removal of HOUSEHOLD FURNITURE and LUGGAGE, of every description, at the shortest notice.
Musical Instruments, Wines, Glass, &c., Carefully removed. Landau Flys to be let on Hire.

THE BRISTOL GENERAL STEAM NAVIGATION COMPANY have Steamers of the first class suitable for each station, plying between that port and the under-mentioned ones:—

Dublin, Waterford, Cork, twice in the week—from Bristol on Tuesdays and Saturdays, and from the opposite ports on Tuesdays and Fridays.

Tenby, Milford, Haverfordwest, and adjacent places, once a-week or ten days during the winter season, and twice in the week in the summer.

Lynmouth and Ilfracombe twice a-week in the summer, Swansea four times a-week during the greater part of the year.

Newport daily throughout the year.

Agents, George Lunell & Co., Quay, Bristol.

THE BRISTOL UNION FIRE INSURANCE OFFICE.

Capital, £250,000.

Established on the 5th of January, 1818, on the following bases:—

SOLID security under the efficient Guarantee of a numerous and responsible body of Proprietors, without attaching any responsibility to the Insured.

A prompt and liberal discharge of all just claims, and sedulous attention to the convenience and accommodation of the Public, in all transactions connected with the Office.

Insurers with the above Company against loss by Fire, will derive the following advantages:—

No charge made for Policies when the sum insured amounts to 300*l.*

All losses from Fire occasioned by Lightning made good.

No Fees for Endorsements or Alterations.

No Charge for any survey; and in case of Fire, every reasonable expense attending the removal of Goods will be allowed.

Directors:

James Johnson, Esq. Chairman	James Lean, Esq.
Peter Maze, Esq.	Samuel James, Esq.
F. C. Husenbeth, Esq.	Jno. Howe, Esq.
Michael H. Castle, Esq.	Robert Leonard, Esq.
Frederick Ricketts, Esq.	Thos. Carlisle, Esq.
Robert Bruce, Esq.	Jno. J. Mogg, Esq.

William Prichard, Secretary.

Proposals for Insurance may be had gratis, 19, Corn Street, Bristol. Oct. 17th, 1837.
Engine Establishment, Baldwin Street.

FOREIGN WINE-HOUSE,
86, Stokes' Croft, Bristol.

CHARLES TOVEY respectfully thanks a generous public for the kind encouragement that has been so liberally awarded to him since his commencement; he begs to assure them that his whole endeavours are directed to supply the public with Cheap as well as Pure WINES, in which enterprise he has been hitherto successful. His large and continual importation of the fine Wines of the South of France, the Roussillon and Masden giving such general satisfaction, cannot fail to place these Wines on a permanent basis. To enlarge here upon the numerous Wines of this Establishment would be impossible: Strangers are respectfully invited to inspect the Stock, where every attention will paid to them, and Samples most readily shown.

CHARLES TOVEY, Importer of Foreign Wines and Spirits, Foreign Wine House, 86, Stokes' Croft, Bristol.

COX'S EATING-HOUSE, St. Nicholas' Steps, Bristol.—To Captains of Ships, Sea-faring Men in general, and Others frequenting the Port of Bristol, JAMES COX returns his sincere thanks to his Friends and the Public for the very liberal support he has experienced for so many years; and hopes, by strict attention, and providing Articles of the first and most CHOICE MEATS, to merit a continuance of the same. At this Establishment are regularly to be had BREAKFAST, TEA, and COFFEE, and HOT DINNERS, from Eight in the Morning until Ten at Night. J. C. is well aware that he can serve his Friends, and those that may honour him with their custom, with as comfortable Rooms, and as good Provisions, and at a lower rate than any other house in the city. If only once favoured, he is assured he will meet a continuance of their Patronage, which it will it always be his utmost endeavour to deserve.

FLINT-GLASS ESTABLISHMENT, Importer and Dealer in Genuine Old Cork Whiskey; Rathburn's Celebrated Wax and Sperm Candles and Depôt for the Sale of Genuine Irish Snuff.

J. SULLIVAN avails himself through the present medium to return his grateful acknowledgment to his Friends and the Public who have honoured him with their patronage, and trusts that furnishing them with good articles, and reasonableness of terms, will secure to him the continuance of their favours and recommendation.

3, College-place, Bristol,
3rd Oct., 1837.

G. MUSTON, CHRONOMETER MAKER to the Honourable Board of Admiralty, and Manufacturer of Clocks and Watches of every description, 1, Small-street, Bristol; and 5, Leadenhall-street, London.

EDWARD BROUGHTON and SON, 4, Welch-bank, Bristol, Provision and Salt Merchants; wholesale and for exportation.

Commission-agents and Ship-brokers, Wharfingers, &c.

G. MILES, TAILOR & DRAPER,
11 & 25, Lower Arcade, Bristol.

REFORM YOUR TAILOR'S BILLS.—GENTLEMEN,—Do you study Economy, Respectability and Fashion? If so, you may insure a saving of full 25 per cent. by giving your orders at this establishment, as G. M. is now making a Dress Suit of Superfine Black for 3*l.* 10*s.*, and all other Materials equally Cheap. G. M. flatters himself that one trial will be sufficient to prove that a Good Article, Workmanship, and an Exquisite Fit, are not the exclusive property of the Credit Houses.

A Suit of Clothes made complete in Eight Hours if required.

ECONOMIC CLOTHES MART,
10, *Upper Arcade, Bristol.*

J. JORDAN, Tailor and Men's Mercer, begs respectfully to return his sincere thanks to his Friends and the Public, for the very liberal support he has received since his commencement in business, and begs to assure them that it will be his constant study to merit a continuance of their favours. In submitting to the Public a list of his prices, J. J. begs to assure them, that notwithstanding the very low charges, the Articles will be composed of excellent materials well manufactured, and in the First Style of Fashion; an assurance, the guarantee for the fulfilment of which is, Nine Years' Experience, the Best Workmen, and a constant communication with the First London and Parisian Houses.

Dress or Riding Coats.	£.	*s.*	*d.*
Good Spanish Wool . .	1	14	0
Superfine Saxony, any colour .	2	5	0
Extra superfine ditto . .	2	10	0
Frock Coats.			
Good Spanish wool . .	1	18	0
Superfine Saxony . . .	2	10	0
Extra superfine ditto, from .	2	15	0

Trousers.	£.	*s.*	*d.*
Prime Russell Cord, Rail-road, Buckskin, or Kerseymere .	0	16	0
Prime Buckskin, Saxony, Kerseymere, or Leather Cloth .	1	6	0
Waistcoats.			
Prime Valencia . . . (or three for a guinea)	0	7	6
Extra Dress ditto, from . .	0	10	0
Splendid Silk, from . .	0	12	0
Ditto French Satin, or Embossed Silk Velvet, from . .	1	5	0

Pilot, Petersham, or Harrington Coats (newest fashion), from 1*l.* 8*s.*; Spanish, Opera, and other Cloaks, and every other article, at equally Low Prices.

Contract by the Year.

Superfine Cloth.	£.	*s.*	*d.*
Two Suits per year . .	7	0	0
Three ditto . . .	9	10	0
Four ditto . . .	12	0	0

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These Pills, he said, were the best he ever used for Coughs, Colds, Hoarseness, Tickling in the Throat, Difficulty of Breathing, and were held in high estimation by "Napoleon," being his only relief when thus afflicted; as half-a-dozen doses were generally sufficient to remove a cough of the most troublesome description. This has been proved by hundreds within the last ten years, whose testimonials could be inserted, but for the expense of advertising.

They require but to be known to make them distinguished among the first—if not the very first—remedy in Europe for all affections of the Lungs and Chest.

Sold in Boxes with Directions, 1*s.* 1½*d.* each, at J. Spencer's Cheap Medicine Warehouse, 10, Broadmead, Bristol; and wholesale, by his appointment, by Messrs. Drew, Hayward, and Co, 21, Great Trinity-lane, and Messrs. Whittaker and Hodge, 102 and 103, Blackman-street, Borough, London; and retail by most respectable chemists add druggists.

Sea and private Medicine Chests for exportation, fitted up with the greatest care, and with medicines of the first quality, cheaper than any house in the kingdom. Orders from abroad must be accompanied by a remittance; or order on some mercantile house of respectability, to the amount of Chest, &c. required.

The following sizes are recommended for exportation:—5*l.*, 10*l.*, 15*l.*, and 20*l.*

EXETER.

WESTERN ANNUITY SOCIETY,

Enrolled under Stat. 10 Geo. IV, c. 56, as amended by Stat. 1 and 5 W. IV, c. 40.

Established at Exeter, in 1831.

CHIEF OFFICE, HIGH-STREET, EXETER.

PATRONS:

The Right Hon. the Earl of Devon,
The Right Hon. the Earl Mount-Edgcumbe,
The Right Rev. the Lord Bishop of Exeter.
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SECRETARY:

William Denis Moore, Solicitor, High-street, Exeter.

This Society forcibly addresses itself to the Clergy, Professional, Official, and Commercial Classes, and to all whose incomes terminate with their lives; enabling them, by small Annual Payments, to make provision for their Widows, Orphans, and other Relations, surviving the Members.

During the first five years, all subscriptions were paid into the Bank of England, to the account of the Commissioners for the Reduction of the National Debt, and accumulated at Compound Interest, forming a *permanent fund*; to this permanent fund, after deducting the expense of management, are now added all sums received for admission fees and books of rules, for disparity, for redemption of annual premiums, and that portion of the current annual premiums which is not applicable to the Annuity Fund.

The Annuity Fund consists of the Interest on the permanent Capital, and one-twentieth part of the current annual premiums. An additional twentieth part of the current annual premiums is yearly applied to the increase of this fund. The interest of the permanent capital, and the proportion of the current annual premiums of one year, form the Annuity Fund for the year following.

The Annuity Fund for the ensuing year, is annually calculated on the 20th of May; on that day and on the 20th of November the number of annuitants is ascertained, and a division of the Annuity Fund is made up to those days, to an extent not exceeding 40*l.* for each annuity.

At the close of the year, the surplus of the Annuity Fund, if any, is carried to a separate account, forming a reserved fund, to be applied at the discretion of the Directors, in supporting the Annuities.

The Members are divided into eight Classes, and pay the annual premiums appropriated to their respective Classes, as follow:—

1st Class, under 25 Years, pay	£2	0	0	Annually	And an Entrance Fee of 2*l.* 5*s.* which is increased annually 5*s.* subject to a discretionary power in the Directors.
2d do. . . 30 . . .	2	10	0	—	
3d do. . . 35 . . .	3	0	0	—	
4th do. . . 40 . . .	3	10	0	—	
5th do. . . 45 . . .	4	0	0	—	
6th do. . . 50 . . .	4	10	0	—	
7th do. . . 55 . . .	5	0	0	—	
8th do. . . 60 . . .	5	10	0	—	

In case the Member be older than his Nominee, he also pays, *on nomination only*, a Sum in respect of the Disparity of Age, according to the annexed Table.

Example. A Member aged 32, who wishes to obtain an annuity at his death for his wife, aged 26 (being a disparity of six years), will pay

	£.	s.	d.	
Entrance Fee and Book of Rules.	2	7	6	increased to 2*l.* 12*s.* 6*d.* after the 20th May, 1838.
Disparity, Six years	1	15	0	
Annual Premium (Class 3.).....	3	0	0	
	£7	2	6	

And his future annual payments will be £3 0 0

The Member has the option after the first year of paying his annual premiums in half-yearly or quarterly instalments; and he may also pay the sum charged as disparity, in quarterly payments of 2*l.* with interest on the balance from time to time to be ascertained, at the rate of 5*l.* per cent. per annum.

All payments are to be made in advance: and fines for delay beyond fifteen days, are provided on a graduated scale.

A Member may, in the discretion of the Directors, take as many as four shares, but may not appropriate more than three annuities to one nominee.

A Member is entitled to a second nomination in case he should survive his first nominee, on paying a sum for disparity between his own age and that of his second nominee; such disparity being calculated in the class on which he originally entered.

A Member must have subscribed five years before his nominee, surviving him, is entitled to an annuity; but the death of the member within the five years does not forfeit the nominee's interest, who has the option of continuing the annual premiums, or if unable to pay them, the Society, on notice, will do so, and deduct the amount, with interest at 5*l.* per cent. per annum, from the first payments of the annuity.

Members have the option of redeeming the annual premiums, for the first five years, or for the whole life, at certain calculated rates, by which they are allowed 4*l.* per cent. discount.

Female annuitants cease to be such on marriage, but are again entitled to participate in the Annuity Fund on becoming Widows. Male annuitants cease to be such on attaining the age of 21 years. But idiots or cripples, or persons otherwise incapacitated from obtaining a livelihood, may be annuitants for life, on special conditions.

The safety and adequacy of the Tables have been certified by Arthur Morgan, Esq., Actuary of the Equitable Assurance Society; and the legality and sufficiency of the Rules by J. Tidd Pratt, Esq., Barrister, appointed to certify Rules of Benefit Societies under the Act of Parliament.

A Board of Directors is held every Thursday.

Further particulars may be obtained by application to the Secretary, or any of the Local Agents, or Medical Referees, personally, or by letter post-paid.

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Barnstaple . .	Mr. Charles Burch .	John Winter, Surgeon.
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Dartmouth	S. W. Prideaux	Henry Hunt, ditto.
Dawlish		Wm. M. Cann, ditto.
Dulverton		Charles Palk Collyns, ditto.
Devizes	W. G. Gray, Solicitor, Melksham	
Exmouth		John Spittigue, ditto.
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Honiton		Davenish Sweeting, ditto.
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Launceston	Mr. R. Dingley	Peter Brendon, ditto.
London		Alfred Hamilton, London Hospital, ditto.
Lyme Regis		A. B. Peppen, ditto.
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Newton Abbott	Mr. John Budd	Charles Gay, ditto.
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Plymouth	Mr. Rowse, Old Town-street	John Hele Fuge, ditto.
Taunton	H. C. Trenchard, Esq. Solicitor	H. Standert, ditto. H. Lyddon, ditto.
Tavistock		Edward Foote Leaman, ditto.
Teignmouth	Mr. Webber	George Ansen Cartwright, ditto.
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HULL.

PHILLIPS'S ROYAL HAT DEPÔT, Hull, England.—Samuel Phillips, Hat Manufacturer to His Late Majesty, begs to announce to Merchants and the various Consumers of Hats, that during the late depression in the Markets, his extensive purchases of materials enable him to make a considerable reduction in the price of his hats, the quality of which are so well known, as to render comment superfluous. The following are the lowest net prices for a quantity not less than one doz. of either kind:—

	s. d.	s. d.	s. d.	s. d.
Boy's Plate Hats	*from* 3 0	*to* 3 6	*to* 3 9	
Youth's do. do.	3 6	3 9	4 0	
Men's do. do.	3 9	4 1	4 6	
Boy's Waterproof do.	4 0	4 6	5 0	
Youth's do. do.	4 6	5 3	5 9	
Men's do. do.	4 10	5 3	6 0	
Men's Stuff do.	7 6	8 6	9 6	*to* 10 6
Men's Superior, do.	12 6	14 6	16 6	18 6
Men's Silk, do.	3 9	4 3	5 6	6 6
Superior do. do. or Stuff	7 6	8 6	9 6	
Silver Drab Merton Hats	3 9	4 6	5 6	6 6
Improved Patent Black Pluma Levior Hats from 3½ oz, equal in durability and appearance to the finest Beaver	7 0	7 9	8 6	10 6 *to* 11*s.* 6*d.* each.
Youth's Cloth Caps	12 6	14 6	16 6	21 0 doz.
Youth's Superior do.	24 0	30 0	36 0	42 0 doz.
Youth's Extra Superior do.	48 0	54 0 doz.		

Scaletta, Mock Sable, Fitch, and all other description of Caps, with every article connected with the Trade.

Terms, 3 Months credit, by satisfactory reference to any house in England.

The greatest care is observed in packing for different parts of the globe, and orders to any extent will meet with the greatest dispatch.

BIDEFORD.

BIDEFORD, DEVON.

To Commercial & other Gentlemen.

JOHN BINNEY, late Butler to Mrs. Morrison, of Yeo Vale, begs to state that his Establishment, the COMMERCIAL INN (near the Bridge), is replete with every accommodation. Well-aired Beds, lock-up Coach-houses, good Stabling, &c. &c.

J. B. hopes, by strict attention to the comforts of his Visitors, to merit a share of public patronage.

NOTTINGHAM.

TO EXPORTERS AND IMPORTERS, &c.

MR. J. W. HAYTHORN, Commercial Agent, Nottingham, respectfully informs EXPORTERS and FOREIGN BUYERS of British Lace, Bobbin Nets; Cotton, Silk Thread and Wasted Hosiery Goods; Lace Thread, Hosiery Yarn; Sewing and Knitting Cotton; Persian Thread; Cotton Balls; Skein Thread, or any kind of Cotton Yarn, and Fine Linen Thread, &c., that he will purchase on Commission, and superintend the forwarding of their orders for any of those articles.

To IMPORTERS and MERCHANTS he offers his Services as Agent for the disposal of Foreign Produce suitable for Grocers, Druggists, Drysalters, Bleachers, Dyers, &c.

Respectable References and Security if required.

N. B. Agent for the Alliance Assurance Company, and Royal Union Annuity Office.

THATCHAM.

COOPER'S SAUCE for FISH, SOUPS, ENRICHING GRAVIES, &c. Prepared and Sold Wholesale and Retail, by THOMAS COOPER, Cooper's Cottage, Thatcham, and at the principal Italian Warehouses in BRISTOL, BATH and LONDON.

This Sauce is esteemed peculiarly delicious with Game, Wild Fowl, Hashes, Rump Steaks, &c.

WHITEHAVEN.

TEMPERANCE NEWS ROOM, No. 13, Preston-Street, Whitehaven.—London & Provincial Newspapers taken in, with the respective Temperance Periodicals.

Terms 8s. per Annum.—Apprentices Half Price.—Open on the Sabbath, only as an Adult Sunday School.

Parliamentary or other useful Papers, gratis, are respectfully solicited, and will be most thankfully received.

EDWARD BELL, Secretary.

YARMOUTH.

CLASSICAL AND COMMERCIAL SCHOOL, King-Street House, Yarmouth, Norfolk, conducted by

MR. PLUMMER, who is assisted by two resident Tutors, educated for the Church, and by a native of France. Young Gentlemen are liberally boarded and carefully instructed in the Greek, Latin, English, and French Languages; and as the Principal is aware of the advantages of the Mathematics, he has amply provided for that department, which is conducted upon the most extensive plan, as nothing is more calculated to call forth the energies of the mind than this science, which, while it exercises the reason, ability, and research of the Pupil, establishes a solid and logical discernment. It is needless to state that Book-keeping, Merchant's Accounts, and the other branches of Arithmetic are strictly attended to. Upon these principles a complete education, both Classical and Commercial, is obtained, and every facility afforded to constitute the Gentleman and finished Scholar. Terms, according to age, from 20 to 25 guineas per annum.

ROTTERDAM.

MR. A. S. PRESTON begs to announce that he has established himself at Rotterdam, as a General Commercial Agent, and will be happy to render his services useful to those who may be inclined to honour him with their commands. The most respectable references can be given. Satisfaction on this head can be had at the Office of "The Yearly Journal of Trade," 25, St. Swithin's-lane, London; or of Mr. Pope, Custom-house, Bristol.

TO ADVERTISERS.

THE

YEARLY JOURNAL OF TRADE.

EDITED BY Mr. POPE.

"THE YEARLY JOURNAL OF TRADE," from the nature of the Work, and from its very peculiar and extensive circulation both at home and abroad, offers advantages to Advertisers which scarcely any other Publication—if any—can possess. In our Colonies and in Foreign Countries, there is probably not an inhabited or civilized spot that it does not reach.

To all Public Companies, to mercantile and trading concerns, and indeed to all Undertakings whatsoever, which require great and *permanent* publicity, the benefits of advertising in such Journal must be almost incalculable.

OFFICIAL CORRESPONDENTS.

To give some idea of the mode of publishing "The Yearly Journal of Trade" and of its probable circulation, it is deemed proper to add, that Correspondents are already established for it, at the places undermentioned.

As fast as opportunities occur—and these occur almost daily—it is intended to increase the number so as to have a Correspondent at each principal Port of the Globe.

From the Official List, it appears that there are about a thousand of such Ports. It would thus seem that the circulation of the Journal may be pushed to a prodigious extent. Taking however a very moderate view of the case, and calculating them at one half of these, say five hundred, including between fifty and sixty in the United Kingdom, and averaging the number of copies subscribed for at each Port at only forty, it would thus give a total of Twenty Thousand Copies. Suppose then that each copy be consulted *during the year* by fifty different persons, the aggregate would be A MILLION OF READERS.

Indeed, without hyperbole, the circulation may be said, almost in the language of Shakspeare, to extend to

> ———"The great globe itself,
> Yea, all which it inherits."

[Carried over.

EUROPE.

ENGLAND.

LONDON, viz.
- Custom House, 3 departments
- Legal Quays
- London Docks
- St. Katharine Docks
- East India Docks
- West India Docks

Barnstaple
Bath
Bideford
Birmingham
Boston
Bridgewater
Bridlington
Bristol
Cardiff
Carlisle
Carmarthen
Chester
Dartmouth
Exeter
Falmouth
Gloucester
Golles
Grimsby
Hull
Leeds
Liverpool
Llanelly
Lynn
Manchester
Milford
Newcastle-upon Tyne
Plymouth
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Swansea
Trowbridge
Truro
Weymouth
Whitehaven
Yarmouth, Norfolk

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Dundee
Glasgow
Greenock
Leith
Port Glasgow

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Belfast
Cork
Dublin
Dundalk
Galway
Limerick
Waterford
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Guernsey and Jersey
St. Petersburgh
Antwerp
Rotterdam
Memel
Boulogne
Bordeaux
Calais
Marseilles
Cadiz
Malaga
Gibraltar
Leghorn

ASIA.

Calcutta
Sydney, New South Wales

AFRICA.

Alexandria
Mauritius

AMERICA.

British West Indies, viz.
- Barbadoes
- Demerara

Grenada
Jamaica, Black River
Savannah-le-Mar
Foreign West Indies, viz.
- Honduras

Havannah
Nevis
St. Kitts
St. Vincent

ADVERTISEMENTS received at the Office, 25, St. Swithin's Lane, Cornhill, London; at every Custom House throughout the British Dominions; and at every Office of the British Consul in Foreign Ports. Advertisements should be sent to reach the Office by the close of each Session of Parliament.